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THE INDIAN STAMP LAW.

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THE

INDIAN STAMP LAW.

AS CONSTITUTED BY

THE INDIAN STAMP ACT, 1899,

GOVERNMENT NOTIFICATIONS, RULES, AND ORDERS,

AND ALSO

SCHEDULES OF ALL THE STAMP DUTIES CHARGEABLE ON INSTRUMENTS IN INDIA FROM THE EARLIEST DATE:

WITH

INTRODUCTION, NOTES, TABLES, &c.

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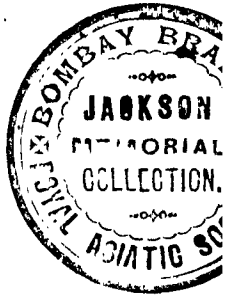
BY

W. R. DONOGH, M.A.,

Barrister-at-Law, and Advocate of the High Court, Calcutta.

SECOND EDITION.



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PREFACE.

THE first edition of this work has been exhausted and out of print for some years. A demand for the book coupled with the introduction of a new Act by the Legislature, has prompted the author to prepare a new edition. In it he has made considerable improvements. The whole of the notes have been revised and in part re-written, while more than a hundred pages of new matter have been added. An eminent Indian judge has said that "the Stamp Act in India ought to be construed according to the same principles of construction as the Stamp Act in England and the earlier Stamp Acts in this country." * In accordance with this ruling, the author has resorted freely to the English Stamp Acts—in particular to the Acts of 1870 and 1891—and to English decisions. The proceedings of the Legislative Council moreover show that the English Acts have largely supplied the models for recasting the Stamp Law of this country. It follows from this that the decisions of English Courts and the principles enunciated by them must necessarily afford valuable aids to the construction of the Indian Acts. The author has, therefore, drawn largely from English sources. But the introduction into the notes of a considerable body of case-law has not been effected at the expense of order and arrangement; and the author trusts that while the usefulness of the work has been enhanced, its conciseness and perspicuity have not been impaired.

In view, however, of the fact that in provincial Courts and libraries in this country, generally speaking, the English Law Reports are not to be found, the author has sought to meet the wants of those who either administer the law as

* See p. 34.

officials, or apply it as practitioners, in the provinces where books of reference are not readily accessible, by citing *verbatim* so much of a dictum or principle as space would permit.

One reference only has been given to each case cited in the notes, but, where other references exist, these will be found in the Index of Cases. The Index of Cases cited is designed not only as an index to the book, but also to the reports in which the cases are to be found. The year of the decision has been added to each case, and the references to both English and Indian decisions have been brought down to the 1st July, 1899.

The introduction which has been added, comprises both a historical sketch of the earlier Stamp Law and a summary of the changes embodied in the present Stamp Act. In it the proceedings of the Legislative Council have been largely cited, while other matter, including the Statement of Objects and Reasons and the report of the Select Committee, has been added for reference in Appendix A.

The new Stamp Rules and the notification of reductions and remissions of duty appear in Appendix A. The Local Government Rules under the new Act have in most cases not yet been published, but the author proposes to add these, in due course, in a supplement.

Appendix B has been enlarged, and the latest schedule of stamp-duties, that of 1879, has been appended; so that it now covers a period extending from 1797 to 1899, or a little over a hundred years.

Appendix D, which contains tables for calculation of duty, has been considerably extended.

The author owes to the courtesy of the Board of Revenue the addition of important information in Appendix C, and to Mr. Alpe's excellent Manual on the English Stamp Act, 1891, many useful references. The abbreviations used are those which are employed in Mews's Digest of English cases, 1898.

CALCUTTA:
August, 1899.

W. R. D.

EXTRACT FROM PREFACE TO FIRST EDITION.

"It is often asserted"—remarked the introducer of the last Stamp Bill—"that the provisions of the Stamp Law are so complicated as to be ill-understood by the public generally." It was, indeed, with this complaint in view that the Bill had been framed "with the special endeavour to render the requirements of the law generally intelligible by large additions to the interpretation-clauses, improved arrangement of its provisions, and a simpler classification of the contents of the schedules." However effectually this had been accomplished at the beginning of the year 1879, it is nevertheless true that the past seven years have produced a luxuriant growth of fresh difficulties; and, if proof of this were necessary, it could be found not only in the immediate experience of those who daily apply the law, but rather, perhaps, in the numerous references which authorities so high as the Boards of Revenue have thought it expedient to make to the respective High Courts on doubtful and intricate questions.

In addition to the large number of rulings on these and other references, a considerable mass of new law has been brought into existence in the shape of Government Notifications, Resolutions, and Orders. Rules have been amended, new ones made; stamp-duties have been remitted and reduced. All this, too, existing in scattered and disjointed state, and for the most part not readily accessible to the general public, there seemed to be a demand for some compilation, alike in the interests of the Collectors of districts, who are primarily responsible for the administration of this law; of Registrars and all Judicial Officers, who are bound to examine and impound all instruments coming before them not duly stamped; of legal practitioners generally, and those engaged in drawing and stamping instruments; of the public generally, and those executing or interested in the execution of documents requiring to be properly stamped.

It is the aim and intention of the present work—and it is believed there have been few, if any, serious attempts of a similar kind—to put before the public, *first*, a carefully revised text of the Stamp Act itself; *secondly*, a body of notes containing, in concise form, the substance of all the High Court decisions, with the natural deductions to be drawn therefrom and from English authorities, for the interpretation and application of the stamp law, extracts made for the same purpose from the reports of the Select Committee on the Bill, and other similar papers, Government Notifications, Orders and Resolutions, and High Court Circular Orders; *thirdly*, an alphabetically arranged list of all the exemptions from duty made under the Act, as a supplement to schedule ii; *fourthly*, an Appendix (A) containing all the rules of the Governor-General in Council carefully revised to date and annotated, as well as the rules of the various Local Governments, *viz.*, of Bengal, Madras, Bombay, the North-Western Provinces and Oudh, the Punjab, Assam, British Burma, the Central Provinces and Hyderabad, similarly treated; *fifthly*, an Appendix (B) containing a complete reproduction of all the schedules of stamp-duty ever charged in British India from the earliest times, preceded by a short sketch of the earlier stamp law as contained in the Regulations of the three Presidencies, and supplemented by a list of the principal remissions and reductions of duty under the former Acts; *sixthly*, an Appendix (C) containing a list of the various notifications relating to introductions and alterations of stamps and stamp paper which have been published in the gazettes from time to time by authority of the Government of India; *seventhly*, an Appendix (D) containing tables for the calculation of duty; and lastly, a carefully prepared Index.

Appendix B is an important feature of the work. It frequently happens that documents of old date make their appearance in Courts of Justice, and while it is the duty of every Court, as well as the interest of parties concerned in its admissibility or otherwise, to ascertain whether the document produced has been properly stamped or not, considerable perplexity often prevails as to the particular Act or Regulation under which the stamp-duty was chargeable. Appendix B contains schedules of all the stamp-duties ever charged in India.

The purpose of Appendix C is more or less experimental. It sometimes happens that a stamped document, purporting to be of old date, is produced in Court savouring strongly of forgery. It might be that a knowledge of the particular kind of stamp in use at that date would verify or dispel suspicion. Appendix C, it is hoped, will afford some clue, if not any direct information, in such cases.

Under the Act of 1869 tables for the calculation of duty were appended with the schedules, and as the usefulness of such is undoubted, similar tables have been adapted to the present Act in Appendix D.

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INTRODUCTION.

The Earlier Stamp Law.

Stamp duties appear to have been first imposed on instruments in India in the year 1797. Regulation VI of that year, which was limited to Bengal, Behar, Orissa, and Benares, and by which this measure was effected, had a threefold object: it was intended to abolish the tax for the maintenance of police establishments leviable on native merchants and traders, which had not proved satisfactory either in its operation or in its results; to impose the stamp duties, with a view to compensate for the deficiency in the public revenue occasioned by the abolition of the Police-tax; and to amend the law relating to Court-fees, with a view to discourage litigious complaints, and further recruit the revenue. The portions of Regulation VI, which relate to stamps, are principally sections 16 and 21, and the provisions laid down are simple. All written obligations, except bills of exchange, above Rs. 50 in value, were made chargeable with *ad valorem* duty, ranging from four annas to one rupee; all other instruments, with a few exceptions, as well as all copies, to be chargeable according to the quantity of matter engrossed on the stamped paper or papers, which varied in size and in value from two annas to one rupee. The Kazis and Muftis had the sale of these stamps, and also the power to furnish authentic copies of documents on the stamped paper, with their seal or signature affixed, and the affixing of such on any document not properly stamped was punishable with dismissal, while the document itself could not be received in evidence, except on payment of a penalty of ten times the proper value of the stamp. Reg. VI, 1797.

These charges having been found wholly inadequate, a fresh set of rules was introduced by Regulation VII of 1800. The Reg. VII, 1800.

extent of its operation was similar to the previous one. The rule as to written obligations was altered, so as to include bills of exchange, and the *ad valorem* charges were raised. A new provision was introduced for stamping acknowledgments for receipt of money at the rates for obligations. On all other deeds, with some new exemptions, the stamp duty was doubled. A provision was also added, whereby the holder of an unstamped document might have the omission rectified by presentation of it to the Collector, and by the payment of a penalty of five times the value of the stamp, if within sixty days, and of ten times the value after that period, the penalty being open to remission by the Board of Revenue, on proof of the absence of any intention to evade the stamp duty. The wilful execution of any instrument with such intention was punishable with a fine equal to ten times the proper stamp duty, of which any informer would receive a moiety.

Reg. XIII, 1806.

The next enactment on stamp duties was Regulation XIII of 1806, which was intended to check the practice of forging stamps. The operation of this and the subsequent regulations, with one exception, was expressly stated to extend to the whole of the 'provinces subject to the immediate Government of the Presidency of Fort William.' This included the then newly-acquired territory known as the 'Ceded and Conquered Provinces,' and subsequently incorporated under the title of the North-Western Provinces. They consisted of the territory ceded by the Nawab Vizier in 1801 (*see Regulations i & ii of* 1803), by Dowlut Rao Scindiah, and by the Peishwa, in December 1803 (*see Regulation viii of* 1805). Regulation XIII of 1806 was to take effect on the 10th July 1807, but before that date

Reg. VIII, 1807.

on the 16th of April 1807, Regulation VIII of that year was passed, repealing a considerable portion of it. The provisions jointly enacted by the two regulations are as follows:—The Superintendent of Stamps, or other specially authorized officer acting under him, was required to authenticate stamped papers, before issuing them, by endorsing his official signature thereon; and all Collectors, or other public officers authorized to sell and selling stamps were also required to authenticate the same by

endorsing thereon the expression 'sold,' the date, and their official signature. Failure to conform to any of these provisions was punishable with 'dismission from office.' It was further provided that, as soon as a sufficiency of stamps so authenticated should be reported to have been received by the Collector of any zillah, the Governor-General in Council would issue proclamation in such zillah, notifying from such date that any instrument executed thereafter should not be regarded as duly stamped, unless it were written on stamped paper 'bearing the signature of the Superintendent of Stamps,' or his assistant. The sale of stamps was restricted to specially authorized agents. Persons selling without authority were liable to fine, or, in default, to imprisonment extending to six months. The offence of forging a stamp, or using or keeping with guilty knowledge any such forged stamp, was punishable with corporal punishment limited to '39 stripes with the corah, and to imprisonment and hard labour for seven years.'

By Regulation VII of 1809, the rule requiring all stamped paper to be authenticated by the Superintendent of Stamps or other authorized officer under him, was rescinded, the repeal taking effect from the 1st January 1810. The stamps themselves were altered, so as to be of one kind for all instruments and having one impression, *viz.*, "Law et cætera Papers." The stamp duties on *sunnuds* to vakils were also abolished. It was found, however, that the provision of Regulation VII of 1809 limiting the use of stamps which had been authenticated under the provisions of Regulations XIII of 1806 and VIII of 1807 to the 1st January 1810, was unnecessary, and the restriction was accordingly removed by Regulation XII of 1810 on the 4th May 1810. Reg. 1809.

By Regulation XII of 1812, the rule as to stamping of a document, written on insufficiently stamped paper, after 60 days, was rescinded. After 1st November 1812, no obligation for the payment of money, nor any other instrument generally so executed, could be rectified after 60 days, or received in evidence. The operation of this Regulation was limited to Bengal, Behar, Orissa, and Benares. Regulation XVI of 1813, which followed, Reg. XII, 1812. Reg. XVI, 1813.

provided retrospectively that no deed or instrument whatever should be considered invalid by reason of the stamp not being authenticated by the vendor of the stamp.

Reg. I, 1814. An important change was effected by Regulation I of 1814, operating from 1st May, which repealed generally all the rules as to stamping of instruments contained in the previous regulations. The rule for authentication of stamps by the Superintendent by endorsement of his official signature, repealed by regulation VII of 1809, was revived. Stamps were, moreover, to be 'counter-stamped at the Treasury,' and no stamp was to be considered valid without the counter-stamp. An instrument, not duly stamped, could be rectified by presentation to the Collector within 60 days, with a penalty of ten times the proper stamp duty. A new and uniform set of stamps, as well as a new rate of *ad valorem* stamp duties, was established for all instruments. Deeds of contract, gift, sale, mortgage, &c., were for the first time charged according to the value of the subject, and not according to the quantity of paper used in engrossing. The stamps were impressed either on paper, or on the leaf of the taur tree (taur pattah), but parties so desirous could obtain impressions of stamps on vellum or parchment by special request.

Reg. X, 1814. Regulation X of 1814, which followed, merely declared that 'all engagements which had been or might be contracted between Government and individuals, and likewise the various instruments mentioned in section 9, Regulation I, 1814, to which Government had been or might be a party, should be received and admitted in evidence in the different Courts of Justice although written on plain or unstamped paper anything contained in the said regulation to the contrary notwithstanding.' By

Reg. XXVI, 1814. Regulation XXVI of 1814, provision was made for authenticated copies of documents being stamped. They were made chargeable equally with their originals. All security bonds for no specific amount, as well as all deeds of contract, partnership or agreement not relating to any specific sum or value, were to be executed on stamped paper of the value of one rupee.

Reg. XVI, 1824. Regulation XVI of 1824 made important innovations. New paper for the impression of stamps of high value, specially

manufactured in Europe and bearing in watermark the device of the East India Company's arms, was introduced. The character of the new stamped paper superseded the necessity of authentication by the Superintendent, but the original stamped paper was still held to require it, if of or above the value of eight annas. The duties were altered, and it was provided that where the engrossment of a deed required more than one roll, it was sufficient that one roll or sheet were stamped, provided it bore the signature of the party or parties and of the attesting witnesses. The penalty for evading the stamp law was raised to twenty times the value of the proper stamp. The rules as to counter-stamping at the Treasury were maintained, and the counter-stamp was to bear the words 'General Treasury.'

Regulation XVIII of 1825, which came into force on the 25th of August of that year, in pursuance of a treaty concluded between the British and Netherlands Governments, on the 17th of March 1824, by which the latter ceded the settlement of Chinsurah and the factories and lands held by them at Calcapore, Dacca, Fulta, Patna, and Balasore, extended generally the provisions of the Bengal Regulations to those places. It also provided for the admission in evidence as valid 'all deeds whether on stamp paper or otherwise, that may have been regularly and legally executed according to the Dutch Law or established local usage' previous to the 25th August 1825. Reg. XVIII, 1825.

In the year 1826 the first enactment as to stamp duties for the town of Calcutta was made. This was Regulation XII of 1826, and it was practically, with a few exceptions, a recapitulation of Regulation XVI of 1824, intended for the provinces, and was subsequently repealed by Act XXXVI of 1860. Reg. XII, 1826.

One other regulation on the subject of stamps was enacted for the provinces subject to the Presidency of Calcutta, *viz.*, Regulation X of 1829, which was an extension of Regulation XVI of 1824. This provided that a document intended to have effect in the interior was not to be considered as not duly stamped, merely because it happened to bear a stamp prescribed for the town of Calcutta. Authentication of stamped papers was to be regulated by the Governor-General in Council by order. Every Reg. X, 1829.

stamp paper was to be distinguished with two impressions, each specifying in English, Persian, and Bengali, the amount of stamp duty charged—one, the impression of the 'Stamp Office,' and the other the 'Counter-stamp.' In cases where there was no attempt to evade stamp duty, an error might be rectified within thirty days of execution on payment of treble the difference, or within three months on payment of five times the difference. In other cases the question whether it could be stamped was made subject to the Board's discretion, but the penalty was not to be less than ten times the stamp duty. The last named Regulations were rescinded by Act XXXVI of 1860, Regulation X of 1829 having been previously amended by Acts XIX and XLI of 1858.

Reg. VIII, 1808. The first Stamp enactment in Madras appears to have been Regulation VIII of 1808, the chief provisions of which were contained in sections 9, 10 and 11. The next provision was

Reg. II, 1813. Regulation II of 1813, which merely introduced the optional use of stamped cadjans, and in no way interfered with the

Reg. XIII, 1816. previous regulation. Then followed Regulation XIII of 1816, which was modelled on Regulation I of 1814 of the Bengal Code, and the provisions of the two are almost identical. Instruments not duly stamped could not be admitted in evidence.

Reg. II, 1825. This provision was, however, rescinded by Regulation II of 1825, which provided for the admission of all such documents on payment of a penalty of ten times the proper stamp duty. It also provided for the exemption of wills and of instruments for sums not exceeding Rs. 64 from stamp duty. Regulation XIII of 1816 was repealed by Act XXXVI of 1860.

Reg. XIV, 1815. The first Stamp enactment in Bombay appears to have been Regulation XIV of 1815, and which, like the Madras Regulation XIII of 1816, would seem to have been modelled on the Bengal Regulation I of 1814, for the provisions of the two, making allowance for the difference of presidency, are almost identical.

Reg. XVIII, 1827. The next was Regulation XVIII of 1827. Its chief provisions were: that no instrument therein specified of the value of Rs. 16 and upwards, if executed within any of the zillahs, subordinate to the presidency of Bombay, would be valid, un-

less duly stamped; that the same, if expressly intended to take effect beyond the said zillahs, though executed within them, should be received as valid if bearing the stamp necessary therefor in Great Britain or any of the Government of British India, within which it was originally intended to take effect, or if it were subsequently impressed with the stamp that would have been required, had it been executed to take effect within any zillah; that such instruments, though executed beyond the said zillahs, would not be valid, unless duly stamped if originally expressed to take effect within the zillahs; that if any instrument were not for a specific sum or value, it might be written on a stamp of the value of eight rupees, or upon any stamp, provided that no judgment could be given thereon beyond the utmost sum covered by the stamp; and lastly, that it was necessary that stamps should be counter-stamped at the treasury and authenticated with the signature of the Superintendent of Stamps, or of officers acting under his authority.

Regulation XIV of 1831 rescinded the last provision and substituted authentication by the principal Collectors, Collectors and Sub-Collectors of land revenue, or their covenanted assistants, or other officers acting under their authority, without which no document on stamped paper could be admitted by a Court of Judicature. Act XV of 1849 repealed the provision specifying the use of particular stamped materials. The last mentioned Regulations were rescinded and replaced by Act XXXVI of 1860. Reg. XIV, 1831.

Act XXXVI of 1860, the first Act relating to stamp-duties, repealed all the existing regulations of the three Presidencies on this subject. Previous to this date, however, there had been some amending Acts. Act XIV of 1840, which extended the provisions of 9 Geo. IV, Ch. 14, to the territories of the East India Company, *in cases governed by the English Law*, laid down in section 8 that no memorandum or other writing made necessary by that Act should be deemed to be an agreement within the meaning of any Statute relating to the duties of stamps. This was repealed by Act XVIII of 1869, having been in force from 29th June 1840 to 1st January 1870. Act IX of 1842, which similarly extended the provisions of 4 & 5 Vic., Ch. 21, entitled 'An Act Act XXXVI, 1860.

for rendering a release as effectual for the conveyance of freehold estates as a lease and release by the same parties,' provided for the levying of stamp duty on such instruments, not only as for a release, but also as for a bargain and sale or lease for a year. Act XV of 1859, an Act for granting exclusive privileges to inventors, provided, in section 37, for the use of a stamped paper of Rs. 100 in the case of petitions for leave to file a specification of an invention. This provision was repealed by Act XVIII of 1869, having been in force from 17th May 1859 to 1st January 1870.

Act XXXVI of 1860 was amended by Acts XL and LI of the same year and finally repealed by Act X of 1862. The latter Act underwent some emendations by Acts XVIII of 1865 and XXVI of 1867, and was finally repealed as regards stamp duties by Act XVIII of 1869, which in its turn was replaced by Act I of 1879. It is unnecessary to do more than allude to these Acts, for they are readily accessible, and the schedules to all of them will be found in Appendix B. Act I of 1879, which immediately preceded the present Act, underwent, during the twenty years of its existence, several changes. It was amended no less than nine times. The amendments are to be found in the following Acts, *viz.*, Acts IX of 1884, I, V and XVIII of 1888, VI of 1889, XX of 1890, XII of 1891, VI of 1894 and XIII of 1897. These amendments have, for the most part, been embodied in the present Act.

Act X, 1862.

Act XVIII, 1869.

Act I, 1879.

The Present Stamp Law.

Act II, 1899.

Act II of 1899 has introduced a number of changes. The introducer of the Bill in his speech in Council has summarized the principal amendments as follows:—"During the last forty years there have been three general Stamp Acts; first that of 1862; then that of 1869, which consolidated and amended the Act of 1862; and thereafter the Act of 1879, which consolidated and amended the Act of 1869. The present Act is meant to be a consolidation and amendment of the last of these Acts, that of 1879, which was introduced and passed after elaborate consideration of the subject, and very largely upon the lines of the English Stamp Act. It is natural that defects

should be found in an Act of the present description, which enters so largely into the business transactions of every-day life. It is not intended to make any alterations in the main lines of the existing law applicable generally to stamps. Most of the alterations, which it is proposed to make, are alterations of a petty character, and there are only two or three which might possibly be considered to be of any importance.

Defects in the law.

The main defects in the Act may be described as follows. First, there are cases in which the law, for want of clearness, has failed in its intention. The stamp law differs from most other revenue laws in this respect, that it is left very largely to a sort of automatic operation; that is to say, it is applied by persons themselves to their own transactions, and the burden of its interpretation rests, not merely upon the lawyer, but upon the layman. It is all the more necessary, therefore, that in its working and in its explanation, it should be as clear as possible, so that people who desire to pay proper duty upon their documents and who have no intention of evading the duty in any way, may thoroughly and clearly understand the obligations which rest upon them. There are also cases in which we find that the provisions of the law as they stand have been evaded, partly from apparent misunderstanding and partly, no doubt, because a lawyer, when he is acting for his client, is bound to carry out the transaction entrusted to him in such fashion as to burden his client in the least possible measure with duty. There are some cases, in which it is found in practice that the duty imposed by law upon a certain class of transactions has been evaded by carrying out the transaction in a manner in which the same result has been obtained by the payment of less duty. In these cases, it is proposed by some of the provisions which are included in the amending Bill, to levy the amount of duty which the Act of 1879 intended to levy. There are again cases which, it has been found in the experience of the last eighteen years, have not been adequately provided for; and I say this both in the interests of the revenue and in the interests of the persons who are chargeable with duty. There are cases in which greater facilities may be given to the public than are afforded by the

present law, and there are cases in which petty hardships are inflicted which the present law does not enable the local officers to meet.

In two or three of these cases the defects have been remedied by previous amendments, there having been, since 1879, two or three amending Acts. But by far the larger number of the defects brought to notice from time to time have been merely examined, noted and recorded with a view of their being brought before the Legislature in a general amending Bill. These cases were all gathered together and submitted for the consideration of Local Governments and the officers whom they desired to consult, in a circular which was issued in the beginning of 1895. We have received in reply to that circular a large number of suggestions and criticisms of the law as it at present stands. Some of the suggestions which have been made to us we do not see our way to adopt, but such of them as commend themselves to us are embodied in the Bill, which it is now intended to lay before the legislature.

Alterations.

The main question which will interest the public in connection with the amendment of the Act is the question what alterations are proposed in the duties. For the most part—I should say in all but very exceptional cases—we leave the duties as they at present stand. It is not our intention to ask the legislature to pass a law in aid of the revenue; but in going through the duties as they stand and in collating the opinions regarding them, there are one or two points in which the duties require amendment. I shall, first of all, mention cases in which it is proposed to increase duties. The first of these is the large class of instruments upon which one anna duty is at present levied. The Act as it at present stands necessarily quotes documents by their English names—quotes, for example, a bill of exchange. A bill of exchange is a document which is established in a very well known form by English Mercantile Law. In this country, very naturally, the English forms of these documents are not the same as those adopted by Native Merchants in their transactions; and questions have consequently arisen with reference to mercantile documents

Bill of exchange.

which have the same purpose in Indian commerce that bills of exchange have in English commerce, whether they are liable to duty as bills of exchange. Now, I may mention that, in the English Stamp Act, bills of exchange have got a specially wide definition. A bill of exchange for the purposes of the Negotiable Instruments Act is defined in the English law relating to negotiable instruments. But in the English Stamp Act it is prescribed that for the purposes of that Act a bill of exchange shall mean a very much larger class of documents than is included within the wider definition of the Negotiable Instruments Act. We have now taken that English definition and we have brought it into our Indian Stamp Act. The result will be that we shall include, mostly under the one-anna rate of duty, a number of instruments which at present escape duty because they are drawn in the native character and are not called hundis, the native hundi being the only name that is expressly included in the term bill of exchange.

Promissory note.

The same course we follow with regard to the definition applying to promissory notes. We have introduced into our present Act a definition of promissory note taken from the English Stamp Act. We do not, except in one small particular, propose to alter the duty which is levied upon bills of exchange and cheques, cheques being only one of the varieties of bills of exchange. The intended alteration is that we do not propose to carry on the existing exemption in favour of bills of exchange and other such documents for an amount of less than twenty rupees. Receipts for less than twenty rupees are at present exempted from duty ; and as it is an obligation by law to give a receipt in certain cases, we do not propose in any way to alter the taxation of receipts or to impose upon receipts not exceeding twenty rupees a tax which they do not at present bear. But in the case of bills of exchange and cheques, we remove the twenty-rupee exemption, and in this respect we copy the English Act. I may mention that there is a history affecting bills of exchange for less than twenty rupees, and that their exemption from duty appears to have arisen by mistake. I quote from a very learned book written by the Hon'ble Mr. Chalmers

in a former state of existence in which, dealing with bills of exchange, he says: 'By Statute George III, Cap. 88, negotiable bills for less than twenty shillings were made void in England and any person who issued or negotiated them was made liable to a penalty not exceeding twenty pounds.' This law has since then been set aside, but it appears to have been the origin of the practice of exempting bills of exchange and cheques under a certain amount, the fact being that in England these were not exempted from taxation, but they were *ipso facto* illegal and there was a penalty attached to the drawing of them.

Equitable mortgage.

Another change in the direction of increase is in the case of what are called in England equitable mortgages, and which in the Indian Stamp law, as it at present stands, are called by a rather lengthy name—instruments evidencing an agreement to secure the repayment of a loan made upon the deposit of title-deeds or other valuable security. These equitable mortgages, according to English law, pay two-fifths of the duty payable upon a bond. In India the duty is extremely small; it only comes to one-eighth of the amount payable on bonds. An equitable mortgage is a transaction which frequently covers considerable amounts of money, and it is a cheap way of carrying out ordinary borrowings from banks and the like. We propose to raise the duty payable in these cases to about one-fifth of the amount required in the case of formal borrowing by bond. This rate is, in proportion to the duty upon bonds, half of what is leviable by the English law, and seems to us a moderate demand in respect of the transactions involved.

There are only two other cases in which we have increased the duty, or levy a duty which is not at present provided for.

Deed of adoption

The first is the case of a deed of adoption. A deed of adoption is defined in the Indian Act as one conferring authority to adopt, and is chargeable with a duty of ten rupees. There is no duty payable upon instruments recording adoptions. We propose to include these in the definition of deed of adoption, and thus to extend the ten-rupee duty to cases of adoption. An adoption very frequently conveys to the person adopted very valuable rights indeed, and it is a document which mostly passes between

persons possessing ample estate. There seems to us no reason why these deeds should be exempted from stamp duty. The other case to which I wish to refer is that of a perpetual lease. It is provided in the existing law that a perpetual lease is chargeable only as a conveyance for a consideration equal to the amount of one year's rent. One year's rent is a very small standard of duty of what may be really a conveyance by sale of a very valuable property. Under these circumstances we propose to regulate the duty, not upon a consideration equal to one year's rent, but upon a consideration which is equal to ten years' rent. Perpetual lease.

It will be observed also under the head of power-of-attorney, that we have provided for one class of evasion which is not unfrequently practised under the law as it stands, namely, the facility given for effecting mortgages and the like by what is in form only a power-of-attorney. A power-of-attorney when it is drawn for a purpose like this, will pay a duty equal to the duty payable in respect of the conveyance of the property for the assignment for which the power-of-attorney is drawn up. There are also one or two cases, such as petty partnerships, and petty sales by order of court, in which we have reduced the duty at present assessed. Power-of-attorney.

So far as regards increases of duty, which we propose to introduce into the present law, it will be seen that they are not very many. We have further taken the opportunity of making special provision in the Act with reference to debentures. There is at present no special provision with reference to debentures. They are dealt with under the general conditions of bonds. But since the law of 1879 was passed, debentures have come very largely into use, and the practice of limited companies issuing debentures has been extended very widely. We have, therefore, made special provision relating to debentures. We do not alter the tax upon them; they pay the same duty as is payable on bonds under the existing law; but we have incorporated in the existing law one kind of exemption which has been given by notification, namely, we have provided that in cases of debentures issued in pursuance of a mortgage-deed, they shall be exempted from Debentures.

further duty; that is, the duty shall be payable once upon the mortgage-deed, and not again upon separate debentures issued in conformity with it. This provision is intended for the benefit of limited companies, and does not apply to private persons or proprietors of estates issuing debentures as is now sometimes done. Such debenture-issuers will be responsible, not only for the payment of the duty on the mortgage, but also for the payment of the additional duty which is required under the existing law for debentures issued under the mortgage. We have also for the facility of business connected with debentures provided in the Act itself for the renewal of debentures without the payment of any extra duty. At present, when a company wants to renew debentures, it has to pay the same duty upon them as upon the originally issued debentures. We have provided that when debentures are renewed, they shall not be chargeable with any new duty, and we allow also for certain alterations in the terms of the debentures being effected without new payment of duty. I do not propose in any way to go over all the petty alterations in the provisions of the Bill; they will be dealt with in due course by the Select Committee. There are only one or two matters to which I wish to call attention. The first is with reference to a new section which was passed as Act VI of 1894 to gave facilities to local authorities for issuing debentures upon payment of composition duty. We have by the addition of a word in that section included the exemption of transfers as well the exemption of issues of debentures; but we have also made provision, by adding a sub-section, for levying a penalty upon a local authority which issues debentures without first of all paying duty. This penalty is taken word for word from the similar provision in the English Act.

Cancellation.

The next alteration is the provision of a method of cancellation of adhesive stamps. People are bound to cancel stamps, but no direction is given as to the method of cancellation. We provided in the law one method of cancellation; that method is not made absolutely obligatory, but it is desirable to give people one clear method of complying with the prescription of the law as to effecting cancellation. In

section 20 we have provided a rate of exchange for the conversion of amounts expressed in foreign currencies for the purposes of valuation under the Act. The existing law lays down a rate for the conversion of sterling and one or two other currencies into rupees. That provision, I need not say, has become altogether obsolete; and now, instead of fixing a particular rate for the conversion, we have given power to the Governor-General in Council by the issue of a notification to prescribe a rate of exchange for the conversion of British or any foreign currency into the currency of British India. Conversion of foreign currencies.

Another section which is very far from clear is that which is now section 24 and relates to the sale of property which is transferred to any person subject to incumbrance. It is necessary to provide that the consideration for such sale should be reckoned not only upon the money paid but also upon the money due for discharge of the incumbrance. We have explained this by an explanation and illustrations attached to the section. Transfer of property subject to incumbrance.

Then in section 26 we have made special provision for the case of leases of mines. This section provides for the case of levy of duty *ad valorem* when the amount on which to reckon the duty is unascertainable. The provision of the present law is that a person may select his own rate of duty, but may not upon the document recover more than that duty covers. In the case of mines of which the rent is a share of the produce it is utterly impossible to tell beforehand what the amount of rent may be. We have therefore provided that any person who chooses to assess the share of the produce at 20,000 rupees a year may recover any amount in excess of that estimate without regarding the limit covered by the duty paid. In section 29 we have provided that if a person besides giving an original receipt is called upon to give a copy of it, he will not be responsible for the payment of the duty on that copy, but the person who demands it. Leases of mines. Copy of receipt.

Chapter IV of the Bill deals with the admissibility of improperly stamped documents in evidence. We have received from some Judicial officers objections to the whole principle of this Chapter. They have given us many valuable suggestions and criticisms upon the working of the Stamp law, but we are Admissibility of documents improperly stamped.

unable to accept their views in respect to the authority of Civil Courts to admit documents in evidence which are not properly stamped. The whole of this subject was carefully gone into and explained at the time that the Act of 1879 wa before the Council; and I refer hon'ble members and the officers in question to those discussions as giving ample reasons why we should maintain the law on the subject, which obliges Civil Courts to refer these matters to the revenue officers and not to dispose of them themselves. In this Chapter we have made some provision for the benefit of the public, namely, in giving revenue officers the power to interpose of their own motion in favour of a person subjected to a penalty. We have added a section 48 which gives the necessary power to the Collector to recover all sums required to be paid under the Act, there being at present no provision of this kind.

Spoiled stamps.

In the case of Chapter V, which deals with spoiled stamps, we have made the whole subject much more clear than it stands in the present law. There is one change which has been made in this Chapter to which it is necessary to draw attention, because I think that the present provisions of the Act are based upon a misunderstanding. The provisions of the English Act, from which the Indian law is taken, are that if a document is found to be void in law from the beginning, the parties who executed it can claim refund of the duty which they have paid upon it, provided no legal proceeding has been commenced in which the document would have been given in evidence. As adopted in the Act of 1879, this section was worded so as to apply to documents which have been found by a Court of law to be void. This a reference to the English Act will show to be a mistake. If a document is found by a Court to be void, it must have been produced in evidence before that Court and must have been made use of by the party producing it. There is no reason why duty should in such a case be refunded. We have therefore amended the existing Indian law in this respect so as to bring it into conformity with the English law.

Unused forms.

In section 51 we have inserted a provision which will give certain facilities to companies which in the course of their

business keep a considerable number of stamped forms for use. Cases have occasionally arisen in which these forms have ceased to be useful for the purposes for which they were prepared. There are no provisions in the existing law by which a refund of the duty paid on such forms can be claimed; although claims made in such cases have been considered by Government, and refunds made by executive order. We have thought it better to provide greater facilities in this respect and have empowered the chief Revenue authority to give refunds in these cases. In section 64, the general penalty section, an alteration has been made by including as an offence under the Act the doing of an act with intent to defraud. If the English Act be referred to, it will be found that the general penalty clause is much wider than the section proposed.

General penalty.

In the chapter relating to supplemental provisions (Chapter VIII), there is one new clause, which we have taken from the English Act, and which subjects every public officer, and therefore every Judge of a Court, who is in charge of records of any description, to give access to the revenue authorities for the purpose of making any enquiry to determine whether any document is insufficiently stamped. In transferring that section from the English to the Indian Act we have omitted the penalty clause, because we consider that the Judges and other public officers in this country are likely to conform to their legal obligations without being threatened with a penalty of ten pounds in case of default. There is one alteration we have made in a small matter. We have provided that one anna adhesive stamps may be sold without any license being necessary.

Inspection of records.

Sale of one anna stamps.

In the schedule to the Act we have made several changes in form which we believe will conduce very largely to public convenience. First, we have improved the alphabetical order. For instance, in the case of a divorce or a gift, people would naturally look under the letter D or the letter G, as the case may be. If reference be made to the existing schedule, they will not be found under these letters, but under the letter I, namely, under the head of Instruments. There are other similar cases. We have also removed exemptions from their position

in a separate schedule of exemptions and placed them in the schedule of duties under the articles to which they refer. Another change is that we have made the ascertainment of duty more direct and more easy. For example, the three tables of duty under the heads of bills of exchange, bond and conveyance are at present drawn up in a very curtailed form. It is impossible, when considerable amounts are involved, without the aid of paper and pencil, to make out from the different tables the duty payable on a particular instrument. By extending the table we have made it easy for a person by a reference to the schedule to ascertain directly what the particular duty is. We have altered the schedule in another respect by improving the references; for example, if you want to find the duty on an administration bond you are referred to security bond; and if you turn to security bond, you are sent to find the proper duty under the head of bond. There are several cases of double reference of this kind, and we have in these cases made the reference direct.

Exemptions from duty.

Besides the exemptions which are mentioned in the Act itself there are a large number which have been effected by notification. These refer chiefly to documents which arise in the course of the business of public departments. If we bring these into the new Act, we will crowd the schedule largely with matters of no general public interest. We therefore propose to continue the present practice and to provide for all these exemptions by notifications and not by bringing them into the Act itself. There are a few documents of this character which are exempted under the provisions of the Act as it stands, but we have cut out these exemptions with the intention of including them in the list of similar instruments which have been from time to time exempted by notifications. This list it is intended to print and make public as soon as possible, so that any person who has any interest in these documents will see that the removal of them from the schedule of exemptions is not to be interpreted as an intention to levy any duty upon them. The Bill is one which contains a very large number of amendments and affects a very large number of common transactions, so that, it is necessary to enter into explanations in some detail."

At a subsequent meeting of the Council some further amendments were introduced by the same Member in the following terms:—"I have some amendments to propose in the Bill as it at present stands. The first is an amendment for altering the date at which the Bill comes into operation—from the 1st of July, 1898, to the 1st of July, 1899.

Stamps embossed or engrossed.

The second amendment relates to the use of the word 'engrossed' as applied to stamps. In the Bill as reported on it was stated that an impressed stamp 'includes stamps engrossed on stamped paper.' The word 'engrossed' has a technical meaning among lawyers and represents a peculiar method of writing that does not apply to stamps. Stamps are generally engraved and occasionally embossed. It is proposed, therefore, to substitute for the words 'stamps engrossed on stamped paper' the words 'stamps embossed or engrossed on stamped paper.'

Settlement.

The third amendment has reference to the definition of the word 'settlement.' There are two scales of duty which are provided for by the Act. One is a scale which refers to transfers, such as gifts or conveyances, and may be described as a one per cent. scale; the other is a scale which represents such documents as bonds and security bonds, and that is a half per cent. scale. The article in the schedule of stamps provides that to settlements shall be applied this lower scale of half per cent. A settlement is a kind of transfer, and any document which does not come within the definition of 'settlement,' being a conveyance or a gift of some kind, will necessarily have applied to it the one per cent. and not the half per cent. scale. So that, if our definition of the word 'settlement' is so set out that any particular document is excluded thereby from it, it will necessarily have to be stamped with the one per cent. duty instead of the half per cent. Now in the Madras Presidency it has been ruled that the use of the word 'distribution' in the definition of 'settlement' indicates that a settlement must necessarily be in favour of more than one person. It has consequently been ruled in that Presidency that if a settlement is made in favour of one person it is not a settlement within the meaning of the Act and must bear a one per cent. duty instead of the half per cent. which is

levied for a settlement in the schedule. We propose to alter the definition of the word 'settlement' so as to prevent the exclusion from it of what is not an infrequent document—a settlement in favour of a single person. We have added, therefore, to the original definition of the word 'settlement' as it is taken from the old Act the following words—'or for the purpose of providing for some person dependent on him.' A 'person' of course includes also persons, and the consequence is that a settlement is made to include not only a document which has for its object the distribution of the property of the settlor, but of providing, whether by distribution or otherwise, for some person dependent on him.

Certificate of sale.

The fourth amendment refers to the stamp which is required on a certificate of sale given by a Civil or Revenue Court or Collector or other Revenue-officer. A single property is at such a sale sometimes put up in separate lots. The consequence is that the words inserted by the Select Committee for the purpose of defining the stamp-duty required, namely, the words 'in respect of each property sold,' are not quite clear. What the Select Committee intended was that they should regard each property separately put up as a subject for duty, and that the duty required should be levied 'in respect of each property put up as a separate lot and sold.' The insertion of these words will make the definition intended by the Select Committee clearer.

Gift.

The fifth amendment refers to the duty required upon a gift. At present 'gift' comes under the one per cent. scale of duty, the same duty as is required in respect of a conveyance, but in order to prevent so high a duty being levied on a certain class of transactions which is liable to very frequent transfer, such, for example, as shares in a public company, or debentures issued by a public company, the words were inserted, a gift 'not being a settlement (which comes under the half per cent. duty) or a will (upon which no duty at all is required) or a transfer of shares' (upon which a smaller duty is required), but, if reference be made to the article referring to the duty which is levied upon transfers, it will be seen that there are other things besides transfers of shares which are entitled to this smaller rate of duty. We therefore, in order to prevent the application of the duty

required upon a gift to the case of those other transactions, cut out the words 'of shares,' and merely say the higher duty is required upon an instrument of gift 'not being a settlement or gift or transfer,' without limiting this last expression to transfer of shares.

Partition on an award.

The sixth amendment practically refers to the definition which we have given of an instrument of partition. It is stated that an instrument of partition includes an award or an order of a Court directing a partition. The object of this inclusion in the term 'instrument of partition on an award' was that it was found that as a matter of fact co-sharers proceeding to a partition of their property, instead of drawing up a partition deed and having it duly stamped, agreed to an award of partition being made, and the award of partition was stamped with the small stamp required for an award and not with that required for an instrument of partition. But it is very clear that if persons have an award of partition made and afterwards have an instrument of partition drawn up to carry out this award, they ought not to be made to pay duty twice over. There are similar provisions in the case of leases. A lease is defined to include an agreement to lease, but it is carefully provided that if the persons who execute an agreement to lease and put upon it the stamp-duty which is required for a lease, afterwards carry out the formal documents which complete that lease, they shall not pay the duty twice over, but shall pay upon the second instrument a mere duty of eight annas. We have applied this same kind of proviso to the case in which an award or decree of partition having been first properly stamped, afterwards an instrument of partition is drawn up in order to carry out the partition.

Power-of-attorney to register.

The seventh amendment refers to the definition of powers-of-attorney. A specially small duty is levied upon powers-of-attorney which are executed for the sole purpose of effecting registration. The Registration Act provides that persons who proceed to the registering officer for the purpose of registration may under the cognizance of the registering officer effect certain other operations at the same time. They may, for example, pass the consideration money and have the fact attested by the

registering officer. There is also a provision in the Registration Act which provides for the delivery of the documents to the registering person or to any otherperson to whomit has to be delivered inthe presence of there gistering officer. Now, if a person is authorised by a power-of-attorney to carry out the whole of these operations, it is a little doubtful whether the instrument which is so drawn up comes within the definition of a power-of-attorney 'executed for the *sole* purpose of procuring registration of one or more documents in relation to a single transaction.' We therefore propose in order to remove these doubts to indicate that the document bearing this smaller stamp may cover the whole of the transaction which takes place before the registering officer, by saying that the word 'registration' shall include every operation incidental to registration under the Indian Registration Act.

The eighth amendment is a little more than a typographical correction. A reference was made to article 13 (*b*), whereas, as a matter of fact, the reference ought to be made to the whole of the article 13, and not only to a portion of it.

Proxy to vote at a meeting.

The ninth amendment refers to the duty upon a proxy. A proxy is, of course, a power-of-attorney, and, unless we had a particular provision relating to it, it would have to be stamped as a power-of-attorney, but in order to provide for documents so frequently used for what may be called a mere incidental purpose, we have prescribed certain cases where a proxy may be used instead of a power-of-attorney and on which is paid a stamp-duty of one anna instead of eight annas or a rupee, which would be required if it was called a power-of-attorney. One of these cases is a proxy empowering any person to vote at any one meeting of a local authority, such as, for example, a district board or a municipal board. Now by an order which has been notified under the Stamp Act, it has been declared that this one anna duty is sufficient in the case of a proxy which is given, not for empowering any person to vote at a meeting of a local board but empowering him to vote at an election of a local board, carried out under the law of the Local Government concerned. These elections do not involve meetings at all, or they may not

do so, and, if the article of the present Stamp Act, which in that respect is the same as the provision of the Bill, stood alone, a proxy given for that purpose would require an eight-anna stamp. We have, therefore, modified article 52 so as to show that a proxy bearing a one-anna stamp is sufficient not only for empowering any person to vote at a meeting, but also empowering any person to vote at an election. I may mention that the law as it at present stands applies this duty only to the case of a proxy given by a female. There is no particular reason why it should be limited to females, and there is no reason why we should levy a higher duty upon proxies given by males than those given by females.

Settlement.

As to the tenth amendment the remarks which I made with reference to an instrument of partition apply. A proviso is to be added in exactly the same sense and which runs as follows :— 'Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed eight annas.' Its object is to prevent a double levy of duty upon what is practically a single transaction.

Transfer with or without consideration.

The eleventh amendment is complementary to the fifth amendment, and it explains that the smaller duty levied upon a transfer of a certain description is equally applicable whether the transfer is made with or without consideration. If it were not for this explanation it might be considered that a transfer without consideration was a gift and had to bear the full one per cent. duty.

Transfer of a lease.

The twelfth amendment refers to the stamp upon a transfer of a lease. The provision as it stands at present is that no duty whatever is required in the case of the transfer of a lease which is exempt from duty. I am advised by the Legislative Department that the meaning of these words would be that the document exempted was a transfer of a lease which is by the provisions of this law itself exempt from duty. We wish to extend this a bit, especially as there is a very large class of leases which are exempted from duty by executive notification,

but are not exempted by the law itself, namely, agricultural leases. We, therefore, omit the words 'which is' and the result of that omission is that the exemption from duty extends not only to transfers of leases, which are by law exempt from duty, but also to transfers of leases which may by executive notification be exempted from duty."

These proposals and other amendments suggested by the Select Committee in their report on the Bill have been embodied in the Act. Reference has been duly made to them in the notes to the respective sections and articles which have been affected by them. It will suffice to mention the more important of the changes introduced by the Select Committee. The definitions of 'bill of exchange' and 'promissory note,' which were modelled upon the English Stamp Act, 1891 (54 & 55 Vic. ch. 39), were modified so as to bring them into conformity with the definitions contained in the Negotiable Instruments Act, 1881. 'Letters of credit,' and 'impressed stamps' have been defined. The definition of 'conveyance' has been altered so as to include all transfers of property *inter vivos* not otherwise specially provided for, in order to meet a difficulty raised in the case of *In re Maharajah of Durbhungah*, I. L. R. 7 Cal. 21. This is a reversion to the previous law contained in Act XVIII, 1869, section 3 (11).

Bill of exchange and Promissory note.

Conveyance.

Sales, mortgages and other dispositions of registered ships have been exempted from stamp-duty so as to bring the law into conformity with that of the United Kingdom as stated in the Merchant Shipping Act, 1894 (57 & 58 Vic. ch. 60, s. 721), and in the second general exemption to the Stamp Act, 1891 (54 & 55 Vic. ch. 39).

Registered ships.

The rules as to cancellation contained in section 12 have been extended so as to include any effective methods other than those specified. A second proviso to section 24 has been added introducing a concession in favour of a mortgagee who is himself the purchaser of the incumbered property; and also an illustration (3) to exemplify the proviso.

Cancellation.

Proviso to sec. 24.

A most important provision, whereby a contract or agreement contained in letters might be duly stamped by stamping any one of the letters, has also been introduced in section 35 (*c*), and

Contract contained in correspondence.

under s. 40 (*b*), the minimum limit of a penalty to five rupees has been removed.

In the schedule various modifications have been made. Acknowledgments have been limited to simple acknowledgments to the exclusion of those which contain in addition a promise or agreement. Agreements to mortgage have been limited to instruments of equitable mortgage to the exclusion of agreements to execute a future mortgage. Acknowledgment.

In the case of partitions, the duty has been altered so as to make it leviable only on the value of the share or shares divided off, and illustrations have been added to exemplify the principle. Partitio

The minor modifications have been pointed out in the notes.

THE

INDIAN STAMP ACT,

1899.

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THE STAMP ACT,

No. II OF 1899.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor-General on the 27th January*, 1899.)

An Act to consolidate and amend the law relating to Stamps.

CHAPTER I.

PRELIMINARY.

WHEREAS it is expedient to consolidate and amend the law relating to Stamps ; It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called "The Indian Stamp Act, 1899."

(2) It extends to the whole of British India, inclusive of Upper Burma, British Baluchistan, the Santal Parganas and the Pargana of Spiti ; and

(3) It shall come into force on the first day of July, 1899.

Note.—Cf. Act I, 1879, s. 1.

'British India' means all territories and places within Her Majesty's dominions which are for the time being governed by Her Majesty through the Governor-General of India or through any Governor or other officer subordinate to the Governor-General of India : Gen. Clauses Act (X of 1897) s. 3 (7).

Act XXVIII of 1863 specially extended the provisions of Act X of 1862 to the Straits Settlements from 1*st June*, 1863.

Act I of 1879 was extended to Mysore from 22*nd May*,1879 (*Not.* No. 99 *I. J.*, 22*nd May*, 1879); to the Hyderabad Assigned Districts from 1*st June*, 1879 (*Not.* No. 114 *I. J.*, 4*th June*, 1879); to the Districts of Hazaribagh, Lohardagga, Manbhoom, and the Pargana of Dhalbhoom in the District of Singbhoom, in the Chota Nagpur Division (*Not.* No. 1395, No. 1396, No. 1397, and No. 1398 of 21*st Oct.*, 1881); to the Santal Parganas from 21*st Aug.*, 1886 (*Reg.* III of 1886); to Upper Burma from 29*th Nov.*, 1886 (Act XX of 1886, s. 6), but not so as to apply to instruments executed before that date, and not duly stamped (see Burma *Reg.* X of 1887); to British Baluchistan from 19*th Apr.*, 1890 (*Reg.* I of 1890); except as to the consequences of Instruments not being duly stamped (s. 4 (3)), (see *Not.* 1260 of 26*th Mar.*, 1890); and to the sub-division of Angul in Orissa from 1*st Feb.*, 1894 (*Reg.* I of 1894).

Act I of 1879 ceased to be in force in the Naga Hills District, the Dibrugarh Frontier Tract, and in the North Cachar Hills from 6*th May*, 1884 (*Assam Not.* No. 26, No. 27, and No. 28 of 6*th May*, 1884); in the Khási and Jaintia Hills District and in the Garo Hills, from 19th *Nov.*, 1884, (No. 81 of 19*th Nov.*, 1884); and in the Mikir Hill Tract, in the Nowgong district, from 28*th Nov.*, 1884 (No. 86 of 28*th Nov.*, 1884; but was again extended to these places on the 13th *Sep.*, 1897 (*Not.* No. 992J., 13*th Sep.*, 1897).

"*The Law relating to Stamps.*"—"The Stamp Act in India ought to be construed according to the same principles of construction as the Stamp Act in England and the earlier Stamp Acts in this country": *Per* Wilson, J., *Ramen Chetty* v. *Mohamed Ghouse* (I. L. R. 16 Cal. p. 435).

2. In this Act, unless there is something repugnant in the subject or context—

Definitions.

(1) "banker" includes a bank and any person acting as a banker.

"Banker."

Note.—Cf. Act I of 1879, s. 3 (1). Cf. also 54 & 55 Vic., Ch. 39, s. 29.

"Banker" includes also persons or a corporation or company acting as bankers: Negotiable Instruments Act (XXVI of 1881), s. 3.

"The customer lends money to the banker, and the banker promises to repay that money, and whilst indebted to pay the whole or any part of the debt to any person to whom his creditor, the customer, in the ordinary way requires him to pay it": *Per* Alderson, B., *Robarts* v. *Tucker* (16 Q. B. 575).

"The relation between banker and customer is that of debtor and creditor, with a superadded obligation on the part of the banker to honour the customer's cheques so long as there are any assets of his in the banker's hands": *Per* Martin, B., *Garnett* v. *M'Kewan* (L. R. 8 Ex. 13). See also *per* Pollock, C. B., *Pott* v. *Clegg* (16 M. & W. p. 328).

But a mere arrangement to lend money to a trader as required to pay his trade debts would not constitute the lender a banker, nor could *chits* addressed to such a person by the trader and given to his creditors from time to time for payment of sums of money be regarded as cheques on which duty was chargeable : *Ratulal Rangildas* v. *Vrijbhukhan Parabhurám* (I. L. R. 17 Bom. 684).

"Bill-of-exchange".

(2) "Bill-of-exchange" means a bill of exchange as defined by the Negotiable Instruments Act, 1881, and includes also a *hundi*, and any other document entitling or purporting to entitle any person, whether named therein or not, to payment by any other person of, or to draw upon any other person for, any sum of money.

Note.—Cf. Act I, 1879, s. 3 (2) ; and Act XVIII, 1869, s. 3 (3). Cf. also 32 & 33 Vic., Ch. 97, s. 48 ; and 54 & 55 Vic., Ch. 39, s. 32, on which it is modelled. And see 45 & 46 Vic., Ch. 61, ss. 3, 9.

A 'bill-of-exchange' is an instrument in writing containing an unconditional order, signed by the maker, directing a certain person to pay a certain sum of money only, to, or to the order of, a certain person or to the bearer of the instrument : Negotiable Instruments Act (XXVI of 1881), s. 5.

A promise or order to pay is not 'conditional' within the meaning of this section by reason of the time for payment of the amount of any instalment thereof being expressed to be on the lapse of a certain period after the occurrence of a specified event, which, according to the ordinary expectation of mankind, is certain to happen, although the time of its happening may be uncertain. The sum payable may be 'certain,' within the meaning of this section, although it includes future interest or is payable at an indicated rate of exchange, or is, according to the course of exchange, and although the instrument provides that, on default of payment of an instalment, the balance unpaid shall become due. The person to whom it is clear that the direction is given or that payment is to be made, may be a 'certain person' within the meaning of this section, although he is mis-named or designated by description only : *Id.* And see pp. 10, 11, 24.

A bill-of-exchange is a *written order or request* by one person to another for the *payment of money at a specified time absolutely and at all events*. *See* Bayley on Bills.

"A bill-of-exchange is only a transfer of a *chose-in-action* according to the custom of merchants ; it is an authority to one person to pay to another the sum which is due to the first" : *per* Grose, J., *Mead* v. *Young* (4 T. R. 32).

The chief features of a bill-of-exchange, which distinguish it from other instruments, are : (1) its negotiability or quality of assignment ; this is inherent in all bills made payable to C. D. or 'bearer,' or to order of the payee, in the former of which cases it will pass like a banknote by *delivery*

whilst in the latter it requires the *endorsement* of the payee to make it negotiable ; (2) that a consideration for the bill will be presumed until the contrary appear ; (3) that it must be for payment of *money ;* (4) that the payment must be *unconditional or absolute. See* Broom, Com. Law.

Form of an English bill-of-exchange :—

" London, 1*st January*, 1855.

[Three] months after date [*or*, on demand, *or*, at sight, *or*, at (ten) days after sight], pay C. D., or order [*or*, bearer], [*or*, pay to my order] one hundred pounds.

A. B."

To Mr. E. F., Merchant,
Park Street, Bristol.

Bills-of-exchange and promissory notes are liable to the same duties.

A direction in writing given by a master to a servant, for the payment of money belonging to the former in the hands of the latter, is not an order for the payment of money. An order for the payment of money seems to mean an instrument in the nature of a mercantile instrument similar to a draft or cheque : *Sri Putbulwant Rao* v. *Futteh-ooddeen* (I N.-W. P. H. C. R. 143). Nor could mere *chits*, addressed by a trader to a person who had arranged to lend him money as required and given to the trader's creditors from time to time for payment of sums of money in satisfaction of his trade debts, be regarded as cheques chargeable with duty, the lender not being a banker : *Ratulal Ranglidas* v. *Vrijbhukhan Paraburam* (I. L. R. 17 Bom. 684).

A letter written as follows :—" I hereby assign to Messrs. R. & Son the sum of £40 now due or that may become due in respect of the steam launch which I am now building for you," was held to be not an order for the payment of money, but the assignment of a debt : *Buck* v. *Robson* (L. R. 3 Q. B. D. 686). See also *Price* v. *Bannister*, Id., 569. And so where a document was written in the following terms—" I hereby authorise and direct you to pay to the plaintiffs or their order the sum of £140 out of the moneys now due or hereafter to become due to me under the will of my late father, and before making any payment to me thereout," it was held to be an equitable assignment and not a bill-of-exchange : *Fisher* v. *Calvert* (27 W. R. 301). But *contra* in *Ex parte Shellard in re Adams* (L. R. 17 Eq. 109) which has been dissented from.

"Bill-of-exchange payable on demand."

(3) " Bill-of-exchange payable on demand " includes—

(*a*) an order for the payment of any sum of money by a bill-of-exchange or promissory note, or for the delivery of any bill-of-exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of

any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen;

(*b*) an order for the payment of any sum of money weekly, monthly, or at any other stated periods; and

(*c*) a letter of credit, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn.

Note.—Cf. 32 & 33 Vic., Ch. 97, s. 48; and 54 & 55 Vic., Ch. 39, s. 32.

This is a new provision. A letter of credit is for stamp purposes to be treated as a bill payable on demand: *Rep. Sel. Com. 19th Mar.*, 1898. See p. 24, and App. A.

A banker's written order to the Bank of England to transfer a sum of money from his account with the Bank of England to the account of the Commissioners of Customs with the Bank of England, whether given by the banker to a customer in exchange for his cheque for an amount of customs duty on goods, and given by the customer to the Commissioners of Customs, or given by the banker to an officer of Customs in exchange for the customer's cheque for an amount of duty is a "bill-of-exchange payable on demand" within the meaning of s. 32 of the Stamp Act, 1891: *Committee of London Clearing Bankers* v. *Commissioners of Inland Revenue* (65 L. J. P. B. 372).

"Bill of lading."

(4) "Bill of lading" includes a "through bill of lading," but does not include a mate's receipt.

Note.—Cf. Act I, 1879, s. 3 (3); and Act XVIII, 1869, s. 3 (4).

The definition in the Act of 1879 has been omitted. It was as follows:—"'Bill of lading' means any instrument signed by the owner of a vessel or his agent, acknowledging the receipt of goods therein described, and undertaking to deliver the same at a place and to a person therein mentioned or indicated."

A bill of lading is a written acknowledgment by the master of a vessel that he has received goods from the shipper, to be conveyed on the terms therein expressed to their destination, and to be then delivered to the parties therein designated. The ordinary practice is this: when goods are sent on boardship, the master or person acting for him gives a receipt for them; the master afterwards signs three or four parts of a bill of lading, one of which is retained by the captain, another is transmitted to the consignee, the other or others being held by the consignor himself for his own security See Broom, Com. Law, p. 505; see also *per* Buller, J., *Lickbarrow* v. *Mason* (2 T. R. 72).

"Bond." (5) "Bond" includes—

(*a*) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be ;

(*b*) any instrument attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another ; and

(*c*) any instrument so attested, whereby a person obliges himself to deliver grain or other agricultural produce to another.

Note.—Cf. Act I, 1879, s. 3 (4) ; and Act XVIII, 1869, s. 3 (5).

The word "includes" has been substituted for the word "means" in the Act of 1879. The definition of 'bond' was enlarged so as to include expressly the ordinary 'khatta' or 'tamasuk,' and also instruments securing the repayment of a loan in kind : *Rep. Sel. Com., 21st Sep.*, 1878.

A bond is an instrument under seal, whereby one person becomes bound to another for the payment of a sum of money, or for the performance of any other act or thing. The person thus bound is called the 'obligor,' and he to whom the bond is given, the 'obligee ;' and this obligation may be either by or to one or several persons : Hurlstone.

Bond and Agreement (Art. 5).—Bonds are in the nature of agreements. They are, in fact, agreements of a particular form, and it is presumed that such instruments not falling under the above descriptions of bonds or of promissory notes (cl. 22), would be chargeable under art. 5. A bond under cl. (*c*) may be considered for the purposes of stamp duty, to be an agreement to give grain, plus attestation. Without the attestation the instrument would probably be considered an agreement falling under art. 5.

In the case of a document drawn thus, "we promise to repay, with interest, the sum of Rs. 12-8, borrowed from you in the month of Falgoon of this year, consideration received in cash. In addition to this, we promise to give nine '*pálies*' of nágli in the month of Falgoon of this year, and on failure to give it (*i.e.*, nágli), give *wádh*, at the rate of quarter of a maund for every maund per year ;" the first part was held to be a money-bond, and the second an agreement under Act XVIII of 1869, which contained no provision corresponding with cl. (*c.*) : *Chimnaji* v. *Ranu* (I. L. R. 4 Bom. 19). But where by an instrument, which was attested, the obligor stated that he borrowed a certain quantity of grain from the obligee, and agreed to repay it at a future time in greater quantity, it was held to be a

bond under s. 3 (4) (*c*), Act I of 1879: *Magandas Khemchand* v. *Ramchandra Hiraji* (I. L. R. 7 Bom. 137).

Where by a document purporting to be an agreement whereby a company agreed to pay £220,000 in five instalments for the cost of constructing a railway, on the terms, among others, that debentures on the railway should be handed over to the company on each payment being made, and that in the event of the other party failing to perform his liabilities as to the construction of the railway, the company should be entitled to sell the debentures, and to recover damages, and also to discontinue paying the instalments, it being further provided that the company might retain £40,000 as compensation for risk, expenses, &c., and the whole being sealed with the seal of the company in the presence of two directors and the secretary, it was held that the instrument must be stamped as a bond for £220,000: *Ref.* (I. L. R. 15 Mad. 193).

Covenant with penalty attached.—This is an agreement to perform a specified act, and in the event of non-performance to pay a sum of money by way of damages; whereas a bond [cl. (*a*)] is an agreement to pay a sum of money at all events, save one, *viz.*, the performance of the specified act. The distinction was pointed out by Garth, C. J.: —"The definition of a bond in s. 3 (5), Act XVIII of 1869 [s. 2 (5), cl. (*a*)] is precisely what we understand by a bond in England, and it is an obligation of a different character from a covenant to do a particular act, the breach of which must be compensated in damages. Whether a penal clause is attached to such a covenant or not, the remedy for the breach of it is in form and substance an action for damages; and by s. 74, Indian Contract Act, the English rule with regard to liquidated damages is abolished, and the plaintiff in such a suit has no right under any circumstances to claim the penalty itself as such. He can only recover such compensation, not exceeding the amount of the penalty, as the Judge at the trial considers reasonable; but he is entitled to that compensation, whether he proves any actual damages or not. The remedy upon a bond is very different. The plaintiff, in the case of a simple money-bond, recovers the sum named in the bond, or, in the case of a bond conditioned for the performance of covenants, he recovers the actual damage which he can prove that he has sustained. In either case, not only is the bond a contract of a different form and nature from a covenant with a penal clause, but the remedy upon it, and the amount recoverable for the breach of it is also different": *Gisborne & Co.* v. *Subal Bowri* (I. L. R. 8 Cal. 285).

So also, where a Collector granted to certain persons, upon certain conditions, the monopoly of manufacturing and selling spirits within a particular area, and these persons bound themselves, in the event of a breach of the conditions, to pay to the Collector a penalty of Rs. 5,000. Stuart, C. J., whose opinion has been followed in the preceding case, observed—"The presumption, according to all recognised legal principle, is, that the contract, or agreement, will be performed, and that the circumstances under which this penalty may be sought to be enforced will never arise. The right to recover the penalty may or may not happen, and which

we are not to assume will happen. The Rs. 5,000 being a mere penalty contingent on the non-performance, cannot be anticipated or presumed. It does not come into consideration at present as matter for stamp-duty. Should the contingency provided against occur, it will then be in the power of the Collector to recover it in a proper suit and under an appropriate court-fee." The above instrument was held by Stuart, C. J., to be an agreement, and chargeable with a due of eight annas. *Ref.* (I. L. R. 2 All. p. 659). See also *Robert and Charriol* v. *Shircore* (7 B. L. R. 510) and *Madras Railway Co.* v. *Rust* (I. L. R. 14 Mad. 18).

By an instrument dated the 28th Dec., 1878 (?) one Gajraj Singh undertook, in consideration of a loan of Rs. 25, half of which was paid him as earnest-money, to supply 21 maunds of *ráb* (unrefined sugar) at a rate of 9 annas a maund in excess of Katauli prices on a certain date. He, moreover, undertook, in the event of his failure to supply the amount in whole or in part, to repay the sum lent, or as much of it as then remained due, together with a sum of R. 1 per maund by way of penalty. To secure the payment of these sums, he further hypothecated the produce of a field of sugarcane for one year. On a reference to a Full Bench, the following opinions were delivered: *Per* Straight, J., "Looking to the terms of the document to which this reference relates and construing them in their ordinary legal sense, it would appear to fall within two definitions: *first*, it is an agreement for the delivery of *ráb* with a provision for damages in case of breach of the contract to deliver less; and next, it is an hypothecation-bond of certain moveable property, to wit, the produce of a sugarcane field, as security for the payment of any damages that might become recoverable by way of compensation for 'non-delivery.' But cl. (*c*) of s. 3 [s. 2 (5)] declares that 'any instrument whereby a person obliges himself to deliver grain or other agricultural produce to another' is a bond and if *ráb* can properly be regarded as 'agricultural produce,' which I think, it may, the instrument now before us exactly falls within the above definition. As regards the provision in it for a penalty, I have present to my mind the Full Bench ruling reported in I. L. R. 2 All. 654 in respect of which Garth, C. J., has made some remarks in *Gisborne* v. *Subal Bowri*, which I may note, related to Act XVIII of 1869, where there was no provision such as that to be found in cl. (*c*) of the present law. Upon further consideration, I am disposed to doubt the correctness of the ruling of this Court to which I was a party, and to concur in the views expressed by Garth, C. J., upon the subject of a penalty clause. The sum named in a contract to be paid in case of breach is not necessarily recoverable *in toto*. On the contrary, it only fixes the extreme amount beyond which compensation cannot be assessed. In the present case, upon failure to deliver the *ráb*, the plaintiff was entitled, under the contract, to recover damages for such non-delivery; but it by no means followed as a matter of course that a Court would give him the full amount provided in the instrument. I do not think that it was ever intended to impose stamp-duty upon an item of this fluctuating character." Stuart, C. J., also regarded the instrument as having a double character, *viz.*:—*First*, as a

'bond' under cl. (*c*), and *secondly*, as a mortgage-deed,' of the class, "when at the time of execution, possession is not given or agreed to be given by the mortgagor", and as therefore chargeable, according to the provisions of s. 7, with the duty leviable on a bond. It was further held that the provisions in the event of failure to deliver being all of an 'essentially penal character, and also merely contingent, as they may or may not come into operation,' were not to be taken into account in estimating the stamp-duty. Brodhurst, J., similarly considered the document to be a 'bond' under cl. (*c*), and also a 'mortgage-deed,' and chargeable as either, in view of s. 7. Oldfield, J., and Tyrrell, J., considered the instrument to be a 'mortgage-deed': *In the matter of Gajraj Singh* (I. L. R. 9 All. 585).

It will be observed that the instrument which was thus adjudicated on is dated 28th Dec., 1878. If this date be correct, it is to be observed that the provision in s. 3, cl. (4) (*c*) of Act I of 1879, was not in force at the time, and therefore cannot be held to apply to it, in view of cls. 5 and 10 of s. 3 of that Act and of the rulings in *Narayanan Chetti* v. *Karuppathan* (I. L. R. 3 Mad. 251) and *Ref.* (I. L. R. 5 Mad. 394). It is more probable, in view of the remarks of Straight, J., on *Gisborne* v. *Subal Bowri*, ante, that the figure is an error.

Where a bond recited that a debt of Rs. 100 was due and acknowledged to be subsisting at the date of the bond, but stipulated for payment of Rs. 200, on account of principal and interest, which was to be paid by instalments in eight years, but in the case of default of payment of any instalment, to become due at once, it was held that the stamp-duty was chargeable on the full amount of Rs. 200: *Sambhu Chandra Bepari* v. *Krishna Charn Bepari* (I. L. R. 26 Cal. 179).

Covenants for Title.—A conveyance must be taken to include the usual covenants for title. Such covenants cannot be regarded as constituting separately an indemnity bond on which duty could be charged: *Ref.* (I. L. R. 1 Mad. 133). See also *Ref.* (1 I. J. Mad. 128).

And where a mortgage-bond contained certain conditions, whereby the mortgagor engaged to pay to the mortgagee any costs incurred in suits brought against him, or any debts which he might pay off, it was held that these stipulations did not separately constitute an indemnity bond: *Dámodar Gungadur Vamarav Lakshman* (I. L. R. 9 Bom. 203).

Indemnity Note.—Where the consignee of goods, having lost his railway receipt, gave instead an acknowledgment in writing, which further contained the following: "and for myself, my heirs, executors, administrators, I undertake, in consideration of such delivery as aforesaid, to hold the —— State Railway, its agents and servants harmless and indemnified in respect of all claims to the said goods," and the signature was attested and followed by that of a surety, also attested. It was held that, although the instrument so far followed the requirements of cl. (*b*) that it was attested, not payable to order or to bearer, and that the executants, in virtue of the indemnity note, might have to pay money, still the executants did not *oblige themselves to pay money*. What they contracted to do was "to hold

the State Railway, its agents and servants, harmless and indemnified in respect of all claims to the said goods." This might have been done in various ways besides the payment of money. If the real owner put forward a claim to them, the executants, by immediately delivering the goods in perfect order to the real owner, would keep the State Railway harmless and indemnified in respect of the claim so made. Or, in lieu of the original goods, the delivery of other goods, of a similar or different character, which the real owner accepted in lieu and satisfaction, would be sufficient indemnification; and many other modes might be adopted without the payment of *money*. The indemnity note contained no contract that the indemnification should be in money necessarily. Consequently, the instrument was held to be not a bond but an agreement: *Ref.* (I. L. R. 5 Bom. 478).

Promissory Note.—A 'promissory note,' in its proper form, can never be confounded with a bond under cl. (*a*), or *vice versâ*, i.e., a bond with a condition, for a promissory note must be "an unconditional undertaking;" nor can it be mistaken for a bond, under cl. (*c*), to deliver grain or such like, for the subject of a promissory note can be "money only." *Secondly*, as to single bonds falling under cl. (*b*): such bonds could not be mistaken for promissory notes executed in the ordinary form, *i.e.*, payable to 'order' or to 'bearer,' which words constitute their negotiability, for instrument so worded are expressly excluded in cl. (*b*). This negotiability of promissory notes consists in their quality of being assignable by the two recognised methods, *viz.*, by indorsement and delivery, when payable to 'order;' and by delivery merely, when payable to 'bearer.' *Thirdly*, to distinguish between a 'bond' as described in cl. (*b*) and a promissory note which is not negotiable, *i.e.*, not payable to 'order' or to 'bearer.' The language of a bond indicates an obligation, while that of a note constitutes a promise or undertaking to pay. The two ideas, however, savour strongly of one another, for the expression of an obligation to pay purports an undertaking to do so, and an undertaking or promise to pay imports some sort of obligation. The distinction between these instruments when they are loosely worded is often difficult to trace, and hence arise doubts as to the proper stamp-duty to be levied.

An instrument, styled therein a promissory note, after a recital of the fact that a previous debt due under a bond, plus interest, amounted to a certain sum stated, and that this sum, added to another since borrowed, amounted to Rs. 36, contained the following clause: "I, or the heirs to my estate, will fulfil this agreement." There was an undertaking to pay the said sum on demand, and also interest at a specified rate. The document was, moreover, attested. It was held to be a bond: *Balkrishna Trimbak* v. *Govind Pand Naik* (I. L. R. 8 Bom. 297). The reasons were not stated, but, doubtless, they were, first, the attestation, and probably, in the second place, the obligatory nature of the document.

Attestation, however, of a promissory note does not make it the less a promissory note if it is stated to be payable to 'order.' An instrument so stated, although attested, was held to be a promissory note: *Ref.*

(I. L. R. 8 Mad. 87). It was otherwise with a document purporting to be a promissory note which was not payable to 'order,' or 'bearer,' and attested. In this case apparently the attestation operated to make it a bond : *Id.*

An instrument dated the 21st Sept., 1883, contained an unconditional promise to pay on demand a sum of Rs. 16. It was not made 'payable to order or bearer,' and it bore, besides the signature of the party executing it, that of the writer, apparently as an attesting witness. It was held that the document was a bond "not being payable to bearer or order and the signature of the obligor being attested by a witness" : *Ref.* (I. L. R. 10 Mad. 158). And where an instrument set forth an obligation to pay on demand with interest a sum of Rs. 10-12, and the signature of the executant was attested by three witnesses, it was similarly held to be a bond : *Ref.* (I. L. R. 13 Mad. 147).

Where, however, a document contained a promise to pay the person named therein a certain sum of money on a certain date with interest, and further a statement by the writer of the document that it was correct and was written by his pen, it was held that it could not be said to be "attested by a witness" within the meaning of cl. (*b*) and consequently could not be treated as a bond : *Ref.* (I. L. R. 17 All. 211).

Conclusion.—It would appear from the above decisions that, in distinguishing between bonds and promissory notes, the question of negotiability is the first test applied, attestation the next, and the phraseology of the document the last. For, in the case of a promissory note made payable to 'bearer' or 'order,' and also attested, the attestation went for nothing ; but if a document, in other respects a note, were not payable to 'order' or 'bearer,' attestation would seem to make it a bond, however clearly a promise was expressed.

Acknowledgment of a debt (Art. 1).—An instrument of this nature is less likely to be confounded with a bond than a promissory note is, although all three are closely related. Any bond may contain an acknowledgment of a debt as well as an undertaking or promise to pay, *e.g.*, illus. (*b*) of s. 4, Act XXVI of 1881 : "I acknowledge myself to be indebted to B. in Rs. 1,000, to be paid on demand, for value received." The first clause contains a simple acknowledgment of a debt ; the second makes the whole a promissory note ; and if the attestation of witnesses were added, the note would come under the description of a bond in cl. (*b*).

Two documents, one of which contained the words "Rupees two hundred and three, annas two, due to you, and payable on the 15th, 16th July," and the other, a statement of a debt of Rs. 515-10, "the full amount of which will be paid in full of this bill on 3rd, 4th August," were held to be not mere acknowledgments but promissory notes : *Manick Chund* v. *Jomoona Doss* (I. L. R. 8 Cal. 645). But a *khata* in the name of a debtor acknowledging the receipt of the amount advanced and bearing the signature of the writer of the *khata* was held to be a mere acknowledgment of a debt, and not a bond, there being nothing to lead to the supposition that the writer signed as an attesting witness : *Dulabh Vanmali* v. *Rehman Jamal* (I. L. R. 14 Bom. 511).

Documents which are in form acknowledgments only are not converted into bonds, by the mere fact that they contain memorandums as to the rate of interest at which the loan is made, and are attested by witnesses. The important word in the definition of a bond is the word "obliges," and no document can be a bond within it unless it is one which itself creates an obligation to pay money. This is not the case with acknowledgments of advances or of the purchase and receipt of goods, the obligation to pay for which is not created by the instrument, but arises from the promises to repay advances, and to pay for goods, which the law always implies when money is borrowed or goods are purchased: *Hira Lal Sircar* v. *Queen-Empress* (I. L. R. 22 Cal. 757). And where a *khata*, or account stated, contained no promise in writing, it was held to create no contract within the meaning of s. 25 (3) of the Indian Contract Act, but to be a mere acknowledgment in writing: *Chowksi Himutlal* v. *Chowksi Achrutlal* (I. L. R. 8 Bom. 194): and see also *Ramji* v. *Dharma* (I. L. R. 6 Bom. 683).

"Chargeable."

(6) "chargeable" means, as applied to an instrument executed or first executed after the commencement of this Act, chargeable under this Act, and, as applied to any other instrument chargeable under the law in force in British India when such instrument was executed or, where several persons executed the instrument at different times, first executed.

Note.—Cf. Act I, 1879, s. 3 (5). See cl. (11) and s. 40 (*b*) *n.*

The duty chargeable on an insufficiently stamped document must be decided with reference to the Act in force at the date of execution of it: *Ref.* (I. L. R. 5 Mad. 394).

"Cheque."

(7) "cheque" means a bill-of-exchange drawn on a specified banker and not expressed to be payable otherwise than on demand:

Note.—Cf. Act I, 1879, s. 3 (6), and Act XXVI, 1881, s. 6. Cf. also Act XVIII, 1869, s. 3 (8).

This definition has been borrowed from the Negotiable Instruments Act. See Act XXVI of 1881, s. 6.

Mere *chits* addressed by a trader to a person who had arranged to lend him money as required, and given to the trader's creditors, from time to time, for payment of sums of money in satisfaction of his trade debts, could not be regarded as cheques chargeable with duty, the lender not being a banker: *Ratulal Rangaldas* v. *Vrijbhukhan Parabhuram* (I. L. R. 17 Bom. 684).

"A cheque is clearly not an assignment of money in the hands of the banker. It is a bill of exchange payable at a banker's. The banker is bound by his contract with his customer to honour the cheque when he has

sufficient assets in his hands ; if he does not fulfil his contract, he is liable to an action by the drawer, in which heavy damages may be recovered if the drawer's credit has been injured": *per* Sir G. Jessel, M. R., *Hopkinson* v. *Forster* (19 L. R. Eq. p. 76). *Per* Parke, B. : "A banker's cheque is a peculiar sort of instrument in many respects resembling a bill of exchange, but in some entirely different. A cheque does not require acceptance ; in ordinary course it is never accepted ; it is not intended for circulation ; it is given for immediate payment ; it is not entitled to days of grace ; and though strictly speaking an order upon a debtor by a creditor to pay to a third person the whole or part of a debt, yet in the ordinary understanding of persons it is not so considered. It is more like an appropriation of what is treated as ready money in the hands of the banker, and in giving the order to appropriate to a creditor, the person giving the cheque must be considered as the person primarily liable to pay, who orders his debt to be paid at a particular place, and as being much in the position of the maker of a promissory note or the acceptor of a bill of exchange payable at a particular place and not elsewhere, who has no right to insist on immediate presentment at that place": *Ramchurn* v. *Luchmeechand* (9 Moore P. C. p. 69).

A post-dated cheque, whether payable to order or bearer, is available in the hands of a person who took it with knowledge that it was post-dated, and is admissible in evidence : *Bull* v. *O'Sullivan* (L. R. 6 Q. B. 209): *Gatty* v. *Fry* (L. R. 2 Ex. D. 265): *Ramen Chetty* v. *Mahomed Ghouse* (I. L. R., 16 Cal. 432).

"Chief Controlling Revenue-authority."

(8) "Chief Controlling Revenue-authority means—"

(*a*) in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces and the Chief Commissioner of Oudh—the Board of Revenue ;

(*b*) in the Presidency of Bombay, outside Sindh and the limits of the town of Bombay—a Revenue Commissioner ;

(*c*) in Sindh—the Commissioner ;

(*d*) in the Punjab and Burma, including Upper Burma —the Financial Commissioner ; and

(*e*) elsewhere—the Local Government or such officer as the Local Government may, by notification in the official Gazette, appoint in this behalf.

Note.—Cf, Act I, 1879, s. 3 (7).

The Chief Commissioner of Oudh was first added by Act XII of 1891, and the Financial Commissioner of Burma by Act XVIII of 1888. The Superintendent of Stamps in Assam was appointed Chief Controlling Revenue-authority in that province by *Not., 13th Apr.* 1833.

"Collector." (9) "Collector"—

(*a*) means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras and Bombay, respectively, and, without those limits, the Collector of a district, and

(*b*) includes a Deputy Commissioner and any officer whom the Local Government may, by notification in the official Gazette, appoint in this behalf.

Note.—Cf. Act I, 1879, s. 3 (8); and Act XVIII, 1869, s. 3 (9).

All Revenue Officers in charge of divisions in all the districts of the Madras Presidency have been invested with the powers of a Collector to be exercised within the limits of their respective jurisdictions (*Mad. Not., 28th June* 1879); but these powers have been since restricted to officers holding the rank of Sub-Collector or Head Assistant Collector (*Mad. Not., 27th Aug.* 1879).

"Conveyance." (10) "Conveyance" includes a conveyance on sale and every instrument by which property, whether moveable or immoveable, is transferred *inter vivos*, and which is not otherwise specifically provided for by Schedule I.

Note.—Cf. Act I, 1879, s. 3 (9); and Act XVIII, 1869, s. 3 (11). Cf. also 54 & 55 Vic., Ch. 39, s. 54: and 33 & 34 Vic., Ch. 97, s. 70.

"*Transferred inter vivos.*"—This provision is adopted from the Act of 1869: it was omitted from the Act of 1879.

An instrument by which the Maharajah of Durbhungah, in consideration of his younger brother relinquishing all claims upon him for maintenance out of the Raj property, granted to him, under the Babooana form, a certain parganna and two-and-a-half lakhs of rupees, subject to certain conditions (amongst which were that the name of the Maharajah should stand on the Collectorate roll as proprietor), was held to be "neither a 'conveyance,' nor a 'settlement,' nor an 'instrument of partition,' within the meaning of Act I of 1879." *Per* Garth, C. J., "It is in its nature a deed of arrangement, by which a sum of money was paid absolutely, and a maintenance grant made by the Maharajah of D. to his younger brother, by way of discharge and satisfaction of all claims by way of maintenance or otherwise. The instrument would, no doubt, have been a 'conveyance' under the Stamp Act of 1869, because it is a deed by which property is

conveyed *inter vivos*; but the definition of a conveyance in the Act of 1879 excludes all transfers or conveyances *which are not made by way of sale*, and this transfer, we consider, was clearly not made by way of sale": *In the matter of Maharajah of Durbhungah* (I. L. R. 7 Cal. 21).

The re-introduction of the words '*inter vivos*' in the present section is to meet the difficulty raised by the decision in the above case "where it was held that the instrument in question was neither a 'conveyance' nor a 'settlement' nor an 'instrument of partition,' but an 'agreement' for the transfer of property": *Ref. Sel. Com.*, 19*th Mar.* 1898. See p. 24, and App. A.

Property.—Immoveable property includes "land, benefits to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth." Moveable property means "property of every description except immoveable property": Gen. Clauses Act (X of 1897) s. 3 (25), (34).

There can be no conveyance of a right which does not exist: *Limmer Asphalte Co.* v. *The Commissioners of Inland Revenue* (L. R. 7 Ex. p. 211).

Goodwill.—*Per* Wood, V. C., "'Goodwill' I apprehend must mean every advantage—every positive advantage, if I may so express it, as contrasted with the negative advantage of the late partner not carrying on the business himself—that has been acquired by the old firm in carrying on its business, whether connected with the premises in which the business was carried on, or with the name of the late firm, or with any other matter carrying with it the benefit of the business": *Churton* v. *Douglas* (Joh. p. 188). This was approved by Lord Herschell in *Trego* v. *Hunt* (L. R. (1896) A. C. p. 17), where the older authorities are discussed.

Goodwill is property. See Dart, V. and p. 599, 788. *Per* Pollock, C. B., "We think that goodwill falls under the description of 'property.' Were it otherwise, in cases where the goodwill operated as an increase of the value of real property, as in the sale of a well-accustomed shop, the revenue would be easily defrauded, by dividing the price of the real estate and the goodwill into two portions, and paying the duty only on the former part": *Potter* v. *Commissioners of Inland Revenue* (10 Ex. p. 159); and see *In the matter of a Reference* (I. L. R. 23 Cal. 283).

Per Smith, L. J., "Goodwill is as capable of being sold as a separate entity for what it is worth as is the tenant's interest in the lease. It may be that by the terms of a lease each must be sold, if sold at all, to the same person; but that does not prevent them being sold as separate and distinct entities; and if so sold goodwill, in my judgment, is property, and is clearly not land." *Per* Vaughan Williams, L. J., "Although a goodwill may for the purpose of conveyance be separated from realty—*e.g.*, where an outgoing partner sells his interest or share in the goodwill to the continuing partners, who continue owners of the house to which the goodwill is attached—and if it is so separated it would be liable to duty as property, yet if it is not so separated, it will be treated on a sale of the premises where the business is carried on, as something enhancing the value of the realty, and *pro tanto* augmenting the duty on a conveyance

of the place where the business is carried on": *West London Syndicate* v. *Inland Revenue Commissioners* (L. R. (1898) C. A. pp. 513, 529).

A trade-mark, as well as a goodwill, is property, and may be conveyed: *Benjamin Brooke & Co.* v. *Commissioners of Inland Revenue* (L. R. (1896) 2 Q. B. 356); and so may a share of a patent and a sole license to use an invention: *Smelting Company of Australia* v. *Commissioners of Inland Revenue* (L. R. [1897] 1 Q. B. 175).

But an agreement for the sale of the goodwill of a business, the effect of which in equity, as between the vendor and the purchaser, was to make the purchaser the owner, and of which a Court of Equity would have decreed the specific performance in the event of the vendor not fulfilling his contract, has been held to be chargeable not as a conveyance but as an agreement. *Per* Lord Esher, M. R., "I have no doubt that the goodwill of a business is 'property' within the meaning of the section. It is always treated as property between a purchaser and a seller, and it is a legal property. Then the question is, whether the instrument which we have now to consider is an instrument whereby (that is by the instrument itself alone) the property in the goodwill is conveyed. The instrument does not relate to the purchase and sale of the goodwill alone; it deals with the purchase and sale of certain premises, and of the goodwill of the business which has been carried on there. Everything stated in it is by way of agreement that so and so shall be done in the future. The goodwill of the business will pass to the purchasers not by this instrument, but as soon as the real estate to which the goodwill is attached has passed to them. If the purchasers choose to rest upon this agreement, and possession is given to them of the premises of the business and of the goodwill, and they are not interfered with for the next twenty years, that can make no difference; it is only when they proceed to a 'conveyance' properly so-called that this stamp-duty attaches." *Per* Lindley, L. J. "The goodwill of a business is worth nothing, or next to nothing, if the seller carries on business in competition with the buyer, but his omission to do so cannot be described as 'property,' and yet it is to that omission that nine-tenths of the value of the goodwill is attributable. What I am now saying is in no way inconsistent with *Potter* v. *Commissioners of Inland Revenue*, where it was held that, upon a conveyance of the goodwill of a business, the instrument should be stamped with an *ad valorem* stamp. That case only shows that, if people choose to convey real estate by one deed and 'goodwill' by another, and to apportion the whole consideration between them, the Commissioners would get the proper stamp-duty, partly upon the conveyance of the real estate and partly upon the conveyance of the goodwill. But that decision does not affect the distinction between a contract and a conveyance, nor show that the Commissioners can insist upon every contract for the sale of property being stamped with an *ad valorem* stamp as if it were a conveyance, though it may be true that one of the parties to the contract acquires under it equitable rights which in a certain sense may be described as 'property'": *Commissioners of Inland Revenue* v. *Angus* (L. R. 23 Q. B. D. pp. 590, 594, 596).

"As a general rule, there is nothing in the nature of a partnership asset to be sold, which can fairly be termed goodwill in an ordinary partnership between solicitors": *per* Jessel, M. R., *Arundell* v. *Bell* (52 L. J. Ch. 537).

Sale.—This is a transfer of ownership in exchange for a price paid or promised, or part paid and part promised: Transfer of Property Act (IV of 1882), s. 54.

A transfer of land in pursuance of a compromise of a widow's suit for maintenance is neither a settlement, nor a gift, but a conveyance: *Ref.* (I. L. R. 21 Mad. 422).

"*Which is not otherwise specifically provided for by Sched. I.*"—This is a new and express provision: *Rep. Sel. Com.*, 19*th Mar.*, 1898. See p. 24. Cf. 'Gift' (Art. 33), 'Settlement' (Art. 58), 'Transfer' (Art. 62), and 'Trust' (Art. 64).

A deed by which a bank and its liquidator transferred to a new bank all its property business and goodwill, with the benefit of all contracts and engagements, &c., upon certain terms, contained a provision by which the old bank transferred to the new its immoveable property in Bombay comprised in its business premises for a consideration of Rs. 1,50,000. On the question being raised whether this constituted a 'conveyance' or was merely a transfer of property from one company to another, it was held to be a 'conveyance,' or in other words, a sale of such property at a price of Rs. 1,50,000. The circumstance that the transaction was part of a larger one between the banks, and that the price to be paid was part of a larger consideration for the agreement could not affect the character of the instrument: *Ref.* (I. L. R. 20 Bom. 432): *In re The Kondoli Tea Co., Ld.* (I. L. R. 13 Cal. 43). See also *Great Western Railway Co.* v. *Commissioners of Inland Revenue* (L. R. [1894] 1 Q. B. 507): *John Foster & Sons* v. *Commissioners of Inland Revenue* (*Id.* p. 516): *Furness Railway Co.* v. *Commissioners of Inland Revenue* (33 L. J. Ex. 173): and *Chesterfield Brewery Company* v. *Inland Revenue Commissioners* (L. R. [1899] 2 Q. B. 7). And so also upon a dissolution of partnership, the transfer by a retiring partner to a continuing partner of all his estate and interest in the partnership assets is chargeable as a conveyance: *Christie* v. *Commissioners of Inland Revenue* (L. R. 2 Ex. 46). See Art. 46 *n.*

Agreement to Convey.—This would be chargeable as an agreement and not as a conveyance. "If a contract of purchase and sale, or a conveyance by way of purchase and sale, can be, or is, carried out without an instrument, the case is not within the section, and no tax is imposed. It is not the transaction of purchase and sale which is struck at; it is the instrument whereby the purchase and sale are effected which is struck at. And if any one can carry through a purchase and sale without an instrument, then the legislature have not reached that transaction": *per* Lord Esher, M. R., *Commissioners of Inland Revenue* v. *Angus* (L. R. 23 Q. B. D. p. 589). See also *Phillips* v. *Morrison* (13 L. J. Ex. 212). And where there was no sale of ascertained moveable property, but a contract or agreement by which the purchaser was to be at liberty to cut and take such trees as might

within two years attain a certain size, such trees as he did not cut remaining the property of the vendor, the document was held to be an agreement or sale and chargeable as such and not a conveyance : *Vohra Mahamedali* v. *Ramchandra* (I. L. R. 22 Bom. 785).

It is otherwise with agreements to lease (Art. 35), or to make a settlement (s. 2, cl. 24). See Art. 23.

"Duly stamped."

(11) "Duly stamped," as applied to an instrument, means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with the law for the time being in force in British India.

Note.—Cf. Act I, 1879, s. 3 (10). See cl. (6), and ss. 35 (2), 35 and 40 (*b*).

"*Not less than the proper amount.*"—These words are new. There is no penalty for over-stamping.

"*In accordance with the law.*"—It is necessary that an instrument to be 'duly stamped' should be stamped with a stamp not only of the amount required by law, but also in the manner required by law, the law being contained in the rules under the Act as well as in the Act itself : *Ref.* (I. L. R. 7 Mad. p. 178).

But the omission of a stamp vendor to endorse on a stamped paper the particulars required by the rules framed under the Act by a Local Government would not render a document not duly stamped : *Ref.* (I. L. R. 11 Mad. 377). Nor is the non-compliance of a treasury officer or stamp vendor with a direction in the rules to give a certificate an act for which the person purchasing the stamp from him can be punished by the invalidation of the stamp innocently brought by him. It does not render the document not 'duly stamped' : *Queen-Empress* v. *Trailakya Nath Baral* (I. L. R. 18 Cal. 39).

'Duly stamped' would mean stamped with the value and description of stamp required by the law in force when the instrument was executed or first executed : See s. 33 (2) : *Ref.* (I. L. R. 5 Mad. 394) : *Clarke* v. *Roche* (L. R. 3 Q. B. D. 170).

"Executed" and "execution."

(12) "Executed" and "execution," used with reference to instruments, mean "signed" and "signature."

Note.—Cf. 54 & 55 Vic., Ch. 39, s. 122 ; and 33 & 34 Vic., Ch. 97, s. 2. This is a new provision.

"'Executed' means completed. 'Execution' is, when applied to a document, the last Act or series of Acts which completes it. It might be defined as formal completion. Thus execution of deeds is the signing, sealing and delivery of them in the presence of witnesses. Execution of a will includes attestation. In each class of instruments we have to consider

when the instrument is formally complete": *per* Farran, J., *Bhawanji Harbhum* v. *Devji Punja* (I. L. R. 19 Bom. p. 638).

"Impressed stamp."

(13) "impressed stamp" includes—

(*a*) labels affixed and impressed by the proper officer, and

(*b*) stamps embossed or engraved on stamped paper.

Note.—This provision is new, and has been added to make it clear that the term includes both a stamp impressed by the Collector and also a stamp or embossed stamp-paper: *Rep. Sel. Com.*, 19*th Mar.*, 1898. See p. 19.

"Instrument."

(14) "instrument" includes every document by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded.

Note.—Cf. 54 & 55 Vic., Ch. 39, s. 122, from which it is borrowed. This definition is new.

"Instrument of partition."

(15) "instrument of partition" means any instrument whereby co-owners of any property divide or agree to divide such property in severalty, and includes also a final order for effecting a partition passed by any Revenue-authority or any Civil Court and an award by an arbitrator directing a partition.

Note.—Cf. Act. I, 1879, s. 3 (11); and Act XVIII, 1869, s. 3 (22).

The definition has been extended so as to include an award by an arbitrator directing a partition: *Rep. Sel. Com.*, 19*th Mar.*, 1898. The words "or any Civil Court" are also new. See p. 21, and Art. 45.

A note that certain property had, on partition, been allotted for the maintenance of parents, and a memorandum of the particulars of property which had, on partition, fallen to the share of one of the brothers, is not a partition-deed, for 'it does not of itself operate to release the joint interests of the other parties to the partition and create a sole interest in the person whose share it records.' *Ref.* (I. L. R. 7 Mad. 385).

Two documents purported to be releases of certain moveable property, by which two persons relinquished their rights in a portion of the property each in favour of the other. As a matter of fact one of them was not legally entitled, so that the release of the other was actually a gift: it was held that the parties purported to be co-owners of the property, and in that capacity agreed to divide the property in severalty. The documents

were therefore really instruments of partition, and the arrangement fell within the definition of 'instrument of partition': *Ref.* (I. L. R. 12 Mad. 198). And so also where three out of seven brothers, constituting an undivided Hindu family, executed documents whereby each acknowledged the receipt of certain property made over to him, a division of family property having been effected, and acknowledged himself liable for one-seventh of the debts of the family, it was held the documents were deeds of partition; *Ref.* (I. L. R. 15 Mad. 164).

But a deed by which one co-owner renounced his claim for partition against the family property in consideration of a certain income to be enjoyed by him for his life out of certain lands over which he had no power of alienation was held to be not an 'instrument of partition,' as it was not a deed by which co-owners agree to divide property in severalty: *Ref.* (I. L. R. 18 Mad. 233): See also *Eknath S. Gownde* v. *Jagannath S. Gownde* (I. L. R. 9 Bom. 417). See also Art. 55 *n.*

Where a document, which was an award by four arbitrators, and purported to divide certain property between two persons, was signed by the arbitrators, and also by the two co-sharers by way of assent, it was held that, as the instrument was "signed by the parties interested by way of assent to the award," it thus became an instrument of partition, and should have been stamped accordingly: *Amarsi* v. *Dayal* (I. L. R. 9 Bom. 50). And again where the co-sharers in an undivided Hindu family agreed under a written instrument to divide the family property according to the terms of the award passed by arbitrators, it was held that the instrument was an agreement to divide property in severalty and was therefore a partition-deed: *In re Vasanji Haribhai* (I. L. R. 15 Bom. 677).

"*Final order for effecting a partition.*"—*Per* Stuart, C. J., "It is scarcely correct to describe an instrument of partition as 'the final order for effecting a partition passed by any Revenue-authority.'" The definition only *includes* such. "There must be, in the first place, the recorded act of partition or division by the co-owners or their agreement or contract to make it, and the 'final order' which follows, is simply the *fiat* of the Revenue-authority sanctioning the partition, by means of which the partition becomes a completed act, and there can, of course, be no effectual partition until this is done." *Per* Pearson, J., "The first question proposed for our consideration is, whether the order passed by a Revenue Court, authorizing a partition to proceed, or the order passed after the partition has been made declaring the various allotments of land, is the 'final order,' for effecting a partition. An order authorizing a partition to proceed is, in some sense, an order for effecting a partition; but the order which declares the various allotments of the land is, in my opinion, the 'final order' which effects the partition." *Per* Spankie, J., "The 'final order for effecting a partition passed by any Revenue-authority,' appears to be that which would be made under s. 131, Act XIX of 1873": *Ref.* (I. L. R. 2 All. 664).

See also s. 29 *n.*, and Art. 45 *n.*

"Lease." (16) "lease" means a lease of immoveable property, and includes also—

(*a*) a patta ;

(*b*) a kabuliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy, or pay or deliver rent for, immoveable property ;

(*c*) any instrument by which tolls of any description are let ;

(*d*) any writing on an application for a lease intended to signify that the application is granted.

Note.—Cf. Act I, 1879, s. 3 (12) ; and Act XVIII, 1869, s. 3 (15).

A lease of immoveable property is a transfer of a right to enjoy such property, made for a certain time, express or implied, or in perpetuity, in consideration of a price paid or promised, or of money, a share of crops, service or any other thing of value, to be rendered periodically or on specified occasions, to the transferor by the transferee, who accepts the transfer on such terms. The transferor is called the lessor, the transferee is called the lessee, the price is called the premium, and the money, share, service or other thing to be so rendered is called the rent : Transfer of Property Act (IV of 1882), s. 105.

Immoveable property includes land, benefits to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth : Gen. Clauses Act (X of 1897), s. 3 (25).

An instrument by which a Collector grants to an excise contractor the monopoly of manufacturing and selling certain spirits for three years at an annual rate, is not a lease : *Ref.* (I. L. R. 2 All. p. 659).

Ijara.—"An 'Ijara' may mean a lease of lands, but it is more frequently used as a lease or farm of land revenue, rent, or other proprietary rights, as distinguished from a patta or a lease of land for cultivation" : *per* Turner, C. J., *Collector of Tanjore and Ramasamier* (I. L. R. 3 Mad. 342).

An instrument termed an 'Ijara muchalka' was held to be an engagement entered into by the lessee, but not a counterpart, inasmuch as it did not appear that any instrument was executed by the lessor. The contents of the instrument further favoured the view that the term was used in the sense of a lease not of land, but of the revenue of land, or of the share of produce which a superior is entitled to receive from a subordinate proprietor. *Per* Turner, C.J., "The instrument on which the suit is brought, was not an engagement in consideration of a lease for cultivation, but an engagement in consideration of a farm of the dues payable to the Raja. The term 'lease' is defined in

Act XVIII of 1869 as *including* every instrument not being a counterpart by which one person lets or agrees to let or takes or agrees to take immovable property to or from another ; and 'immovable property' is defined in the *General Clauses Act* as including 'benefits to arise out of land.' It follows that the instrument in suit whereby the Mirásidars agreed to take on farm the dues of the Raja, which are benefits arising out of land, is a lease within the definition of that term" : *Id.* For counterparts see Art. 25. And see Art. 35.

Where a document purported to be a deed of mortgage with possession whereby the executant made over possession of certain lands to his creditor for nine years in liquidation of a debt, stipulating for a yearly payment of Rs. 35, it was held to be in fact a sale of a term or lease for nine years with a reserved rent of Rs. 35 in consideration of the amount of the debt, and to be chargeable as a lease with a premium : *Ref.* (I. L. R. 7 Mad. 203).

"Mortgage-deed."

(17) "Mortgage-deed" includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to or in favour of, another, a right over or in respect of specified property.

Note.—Cf. Act I, 1879, s. 3 (13) ; and Act XVIII, 1869, s. 3 (18). Cf. also 54 & 55 Vic., Ch. 39, s. 86 ; and 33 & 34 Vic., Ch. 97, s. 105.

A 'mortgage' is the transfer of an interest in specific immovable property for the purpose of securing the payment of money advanced or to be advanced by way of loan, an existing or future debt, or the performance of an engagement which may give rise to a pecuniary liability. The transferor is called the mortgagor, the transferee a mortgagee ; the principal money and interest of which payment is secured for the time being are called the mortgage-money, and the instrument (if any) by which the transfer is effected is called a mortgage-deed : Transfer of Property Act (IV of 1882), s. 58.

Where the mortgagor delivers possession of the mortgaged property to the mortgagee, and authorizes him to retain such possession until payment of the mortgage money, and to receive the rents and profits accruing from the property, and to appropriate them in lieu of interest, or in payment of the mortgage money, or partly in lieu of interest and partly in payment of the mortgage money, the transaction is called an usufructuary mortgage : *Id.*

Mortgage is a form of security created by contract, conferring an interest in property, defeasible upon performing the condition of paying a given sum of money, with or without interest, at a given time, or of performing some other condition. It may be either legal or equitable. In the former case the legal ownership of the property is transferred to the mortgagee ; in

the latter the legal ownership remains rested in the mortgagor, or in some other person than the mortgagee, and the security can only be enforced under the equitable jurisdiction of the Court: Wharton Law Lex.; Fisher on Mortgage, para. 2. And see Art. 6 *n.*; Arts. 40, 41.

A document by which a zemíndár leased certain land in his village to some cultivators at a rent of Rs. 365 per annum in cash and of certain cart-loads of straw and of grass for eight years, as zemíndári dues, the lessees, by the deed, hypothecated certain other property for the purpose of securing the payment of the agreed rent and for the performance of the rest of the engagement. The document which was stamped as a lease was held to be a mortgage-deed, *i.e.*, an instrument by which, for the purpose of securing a future debt, that is, the rent to be paid, and for securing the performance of an engagement, that is, the engagement to pay the rent and to deliver the other articles yearly, the lessees created in favour of the lessor a right over specified property: *Ref.* (I. L. R. 17 All. 55). And so where an instrument, though described as a lease, was executed in consideration of Rs. 120, and provided that the party paying it should remain in possession of certain land for twelve years, it was held to be a usufructuary mortgage under which the rents and profits were estimated to satisfy both principal and interest: *Ref.* (I. L. R. 21 Mad. 358).

A '*Kanom*' deed is chargeable as a mortgage, and in calculating the consideration the ascertained amount of compensation for improvements paid at the landlord's request by the in-coming to the out-going tenant must be included: *Ref.* (I. L. R. 22 Mad. 164).

"*Specified property.*"—In the case of an agreement by which certain Cotton Press Companies agreed to make over certain profits from their respective presses to a trustee, to be held by him as security for the 'due observance of the conditions of the agreement,' it was held that the said fund indicated as security was not 'specified property' within the meaning of s. 3 (13), Act I of 1879: *Ref.* (I. L. R. 11 Mad. 216).

But a deposit of Government promissory notes as security for the due performance of a contract by a contractor was held to be a mortgage of the said property: *Ref.* (I. L. R. 11 Mad. 39).

A contract containing a stipulation that a District Engineer should retain 10 per cent. of the value of work done by a contractor to cover compensation for any default on his part and as security for proper performance of the contract is not a mortgage of the 10 per cent. of which present payment is postponed, for the property remains in the Government till the sum is paid to the contractor, but is an agreement: *Ref.* (I. L. R. 7 Mad. 209).

Under the ordinary law of mortgage, the mortgagor is bound, so long as the equity of redemption remains with him, to indemnify the estate against expenses incurred in protecting the title. So where a mortgage-bond contained certain stipulations under which the mortgagor engaged to repay to the mortgagee any costs he might incur in suits brought against him by the mortgagor's co-sharers, and also any debts charged upon the mortgaged property which the mortgagee might pay, these stipulations did not appear

to create any fresh obligation, but only tended to maintain in favour of the mortgagee the original security which was the purpose of the instrument, and it was held that no additional stamp-duty was chargeable as for an indemnity-bond : *Damodar Gangadar* v. *Vamanrav Lakshman* (I. L. R. 9 Bom. 435).

Where a document purported to be a deed of mortgage with possession whereby the executant made over possession of certain lands to his creditor for nine years in liquidation of a debt, stipulating for a yearly payment of Rs. 35, it was held to be in fact a sale of a term or lease for nine years with a reserved rent of Rs. 35 in consideration of the amount of the debt, and to be chargeable as a lease with a premium : *Ref.* (I. L. R. 7 Mad 203).

By an instrument dated the 28th Dec., 1878 (?) one Gajraj Singh, undertook, in consideration of a loan of Rs. 25, half of which was paid him as earnest-money, to supply 21 maunds of *ráb* (unrefined sugar) at a rate of 9 annas a maund in excess of Katauli prices on a certain date. He, moreover, undertook, in the event of his failure to supply the amount in whole or in part, to repay the sum lent, or as much of it as then remained due, together with a sum of R. 1 per maund by way of penalty. To secure the payment of these sums he further hypothecated the produce of a field of sugarcane for one year. On a reference to a Full Bench, the following opinions were delivered : *per* Straight, J., "Looking to the terms of the document to which this reference relates and construing them in their ordinary legal sense, it would appear to fall within two definitions : *first*, it is an agreement for the delivery of *ráb* with a provision for damages in case of breach of the contract to deliver less ; and next, it is an hypothecation-bond of certain moveable property, to wit, the produce of a sugarcane field, as security for the payment of any damages that might become recoverable by way of compensation for 'non-delivery.' Stuart, C. J., also regarded the instrument as having a double character, *viz.* :—*First*, as a 'bond' under cl. (*c*), *secondly*, as a 'mortgage-deed,' of the class "when at the time of execution-possession is not given or agreed to be given by the mortgagor," and as therefore chargeable, according to the provisions of s. 7, Act I, 1879, with the duty leviable on a bond. It was further held that the provisions in the event of failure to deliver being all of an "essentially penal character, and also merely contingent, as they may or may not come into operation," were not to be taken into account in estimating the stamp-duty. Brodhurst, J., similarly considered the document to be a 'bond' under cl. (*c*), and also a 'mortgage-deed,' and chargeable as either, in view of s. 7. Oldfield, J., and Tyrrell, J., considered the instrument to be a 'mortgage-deed :' *In the matter of Gajraj Singh* (I. L. R. 9 All. 585).

The question whether an instrument assigning property (indigo) *not then in existence* by way of security for a loan, is a mortgage-deed was discussed in *Moran* v. *Mittu Bibee*. Garth, C. J., while admitting such instruments to be in the nature of equitable mortgages held, having regard to s. 3, cl. (20), Act XVIII of 1869 (which defines property as 'property'

being in British India), an on the authority of *Megji Hansraj* v. *Ramji Jivta* (8 Bom. H. C. R. O. C. 180) that, as this property which was the subject of the mortgage could not be said to exist in British India, the deed was not a mortgage-deed. But, inasmuch as the definition of 'property' relied on has been omitted in the present act, it is presumed that such instruments would now be regarded as mortgage-deeds in cases where possession is not given at the time of execution : (I. L. R. 2 Cal. p. 58).

"Paper." (18) "paper" includes vellum, parchment or any other material on which an instrument may be written.

Note.—Cf. Act I, 1879, s. 3 (14) ; and Act XVIII, 1869, s. 3 (21).

"Policy of insurance." (19) "policy of insurance" includes—

(*a*) any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event ;

(*b*) a life-policy, and any policy insuring any person against accident or sickness, and any other personal insurance ; and

(*c*) any writing evidencing the renewal of, for the purpose of keeping in force, a policy of fire-insurance in respect of which, and of the previous renewal whereof (if any), there has not already been paid the stamp-duty which would have been chargeable if the policy had originally been granted for a longer term than six months.

Note.—Cf. Act I, 1879, s. 3 (15), as amended by Act I, 1888 ; and Act XVIII, 1869, s. 3 (21). Cf. also 54 & 55 Vic., Ch. 39, ss. 91, 98. See Art. 47.

An Entrance Certificate granted under the rules of the Uncovenanted Service Family Pension Fund, which is a document whereby the person to whom the certificate is issued, in consideration of a money-payment, secures an income after his death for a time to another person, subject to certain contingencies, is a contract of assurance, and the document which evidences the contract a life policy : *Ref.* (I. L. R. 19 Cal. 499).

A policy whereby an Insurance Company agreed to pay on behalf of employers of labour such sums as they should become liable to pay under the Employers' Liability Act, the Workmen's Compensation Act, or

by the common law, in respect of personal injury to any workmen in their employ was held to be not a 'policy of insurance against accident,' inasmuch as the payment was not a payment agreed to be made upon the death of a person otherwise than from a natural cause, or as compensation for personal injury, but was a payment agreed to be made as indemnity against claims for compensation for which the assured is answerable: *Lancashire Insurance Company* v. *Inland Revenue Commissioners* (L. R. [1899] 1 Q. B. 353).

"Policy of sea-insurance" or "sea-policy."

(20) "policy of sea-insurance" or "sea-policy"—

(*a*) means any insurance made upon any ship or vessel (whether for marine or inland navigation), or upon the machinery, tackle or furniture of any ship or vessel, or upon any goods, merchandise or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in, or relating to, any ship or vessel, and

(*b*) includes any insurance of goods, merchandise or property for any transit which includes, not only a sea risk within the meaning of clause (*a*), but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance:

Where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for sea-insurance.

Note.—Cf. Act I, 1879, s. 3 (15) as amended by Act VI, 1894. Cf. also 54 & 55 Vic., Ch. 39, s. 92, from which it is borrowed. And see Art. 47.

A certificate of marine insurance, there being no other document in contemplation of a more formal character between the parties, has been

held to be a 'policy of sea-insurance.' *Per* Sargent, C. J., "It is not a mere 'slip' or memorandum of a proposed insurance, the effect of which is discussed in *Xenos* v. *Wickham* (14 C. B. N. S. 452). It mentions the sum for which the assurer declares, the name of the ship, the voyage and the premium, and provides for the losses being paid on its production, in conformity with certain conditions in the possession of the assurers, and, lastly, it expressly guarantees the payment of losses and claims settled under it. The document, on the face of it, does not contemplate the necessity of any other document of a more formal character being passed to the assured, and, read with the conditions to which it refers, is clearly the instrument upon which the assured is intended to enforce his claim. It is, therefore, a document by which the parties executing it engage to indemnify against losses arising from an unknown or contingent event": *In re Marine Insurance Certificate* (I. L. R. 19 Bom. 130). As to the general practice in marine insurance, see *per* Blackburn, J., in *Xenos* v. *Wickham* (14 C. B. N. S. at p. 453); and see also *Home Marine Insurance Company* v. *Smith* (L. R. [1898] 2 Q. B. 351).

"Power-of-attorney."

(21) "Power-of-attorney" includes any instrument (not chargeable with a fee under the law relating to Court-fees for the time being in force) empowering a specified person to act for and in the name of the person executing it.

Note.—Cf. Act I, 1879, s. 3 (16); and Act XVIII, 1869, s. 3 (24).

The word 'includes' has been substituted for 'means,' and the words for and in the name of, for 'in the stead of' in Act I of 1879. See Art. 48.

It is not necessary for a pleader, who is authorized by the *vakalutnama* under which he acts to receive monies or documents for his client in the course of the cause which he is empowered to conduct, or as a consequence of the decree or order of the Court in such cause, to have a 'power-of-attorney' for such purpose. The receipt of money or documents under such circumstances is one of those ordinary duties which pleaders are continually called upon to perform for their clients, and a *vakalutnama* properly framed generally contains a power to perform such duties: *Anonymous* (I. L. R. 3 Cal. 767). So, also, a power to a Vakil authorizing him to present an application for copies does not require to be stamped under the Stamp Act; it falls under the Court-fees Act: *Ref.* (I. L. R. 9 Mad. 146).

An instrument authorizing a person to receive on behalf of another such sums as should become due in the course of the execution of a certain work is a power-of-attorney: *Bhagvandas Kishordas* v. *Abdul Huseir Mahomed Ali* (I. L. R. 3 Bom. 49).

An instrument authorizing one person to receive payment of money on behalf of thirty-six persons out of a fund in which they are jointly interested is a power-of-attorney: *Ref.* (I. L. R. 9 Mad. 358); and see *Ref.* I. L. R. 15 Mad. 386).

(22) "Promissory note" means a promissory note as defined by the Negotiable Instruments Act, 1881 ;

"Promissory note."

it also includes a note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen.

Note.—Cf. 54 & 55 Vic., Ch. 39, s. 33 ; and 33 & 34 Vic., Ch. 97, s. 49, on which this definition has been modelled. See pp. 11, 24, and Art. 49.

A "promissory note" is an instrument in writing (not being a bank-note or a currency note) containing an unconditional undertaking, signed by the maker, to pay a certain sum of money only, to, or to the order of, a certain person, or to the bearer of the instrument : Negotiable Instruments Act (XXVI of 1881), s. 4. A promise to pay is not 'conditional' by reason of the time of payment of the amount or any instalment thereof being expressed to be on the lapse of a certain period after the occurrence of a specified event which, according to the ordinary expectation of mankind, is certain to happen, although the time of its happening may be uncertain. The sum payable may be certain, although it includes future interest or is payable at an indicated rate of exchange, or is according to the course of exchange, and although the instrument provides that, on default of payment of an instalment, the balance unpaid shall become due. The person to whom it is clear that the direction is given or that payment is to be made, may be a 'certain person' although he is misnamed or designated by description only : *Id.* s. 5.

By the English Stamp Act of 1870, 33 & 34 Vic., Ch. 97, s. 49, a 'promissory note' is defined to mean and include (1) any document or writing (except a bank-note) containing a promise to pay any sum of money, and (2) a note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency, which may or may not be performed or happen, to be a promissory note' for the said sum of money. This has been introduced almost verbatim in the Act of 1891, 54 & 55 Vic., Ch. 39, s. 33, and the definition in the Indian Act has been assimilated to both.

Meaning enlarged.—It is to be observed that the ordinary meaning of a 'promissory note' was expressly enlarged for the purposes of those acts. Under the previous Stamp Laws, it had been held that a promise to pay on a contingency, see *Carlos* v. *Fancourt* (5 T. R. 482), or to pay a sum of money on demand with interest, and also to give a life policy and the lease of a house, being not only a promise to pay money, but also to do another act, was not a promissory note, see *Follet* v. *Moore* (4 Ex. 410) ; and that a promise in writing to pay 'the secretary for the time being' of a certain company, was also not a promissory note, as it was a floating contingent, promise the performance of which was to be made to a

person to be ascertained *ex post facto*: See *Storm* v. *Stirling* (22 L. J. Q. B. 280).

As to the alteration introduced by the Act of 1870, s. 49, Pollock, B., has observed, "It is unfortunate, I think, that in a statute dealing with revenue matters natural terms have been enlarged so as to create a sort of legislative document, other and different to the document which is commonly known by the term used. In the section we have to construe here the legislature have taken a term of well-known meaning, and have then said it is to mean something else": *Mortgage Insurance Corporation* v. *Commissioners of Inland Revenue* (L. R. 20 Q. B. D. p. 651).

In order that a document may be a promissory note within s. 49, it must substantially contain a promise to pay a definite sum of money and nothing more. A document containing a promise to pay money as part of a contract containing other stipulations would not be a promissory note within the Act. *Per* Lord Esher, M. R., "Sub-section 1 defines a promissory note as a document or writing (except a bank-note) containing a promise to pay any sum of money. To constitute the document a promissory note within that sub-section there must be a promise to pay a defined sum of money, and a defined sum of money only. By sub-s. 2 a note promising the payment of any sum of money out of a particular fund or upon a contingency is to be deemed a promissory note for 'the said sum of money.' There, again, it must be a defined sum of money, though under that sub-section the sum may be payable out of a particular fund or upon a contingency. But where, though the document contains a promise to pay a defined sum of money, it also contains certain stipulations under which, instead of the promisor paying that defined sum, there will be an undefined sum to be paid, in my opinion that document is not a promissory note within s. 49." *Per* Lindley, L. J., "The section speaks of a document containing a promise to pay a sum of money. In my opinion that means a definite sum of money, not a fluctuating or unascertained sum; and I also think that 'containing a promise to pay' must mean that that is the substance of the document, the whole contents; it cannot mean containing a promise to pay forming one of a number of stipulations. If the instrument is not merely a promise to pay but contains a promise to pay in connection with a number of other stipulations, then I think it is not a promissory note within the meaning of the section". *Per* Bowen, L. J., "Some limitation must be found for the words. In my opinion the true interpretation is that they are meant to include documents, the contents of which consist substantially of a promise to pay a definite sum of money, and of nothing else": *S. C. on Ap.* (L.R. 21 Q.B.D. 352.)

An instrument issued by an incorporated Company purporting to be a debenture, with coupons for the payment of interest attached, and containing an engagement on the part of the Company to pay "the amount of this debenture" to *A. B.*, or order on a given day with interest at 5 per cent. was held not to be a promissory note under the Stamp Act of 1870: *British India Steam Navigation Company* v. *Commissioners of Inland Revenue* (L. R. 7 Q. B. D. 165). The following document—"I, J. H. Dawe,

promise to pay Mr. Yeo on his signing the lease of the Castle Inn, Plymouth, the sum of £150," was also held to be not a promissory note within the meaning of s. 49 of the Stamp Act, 1870 : *Yeo* v. *Dawe* (53 L. T. R. 125).

But a joint and several promissory note, made by a principal and surety, after providing for the payment of a sum of money by instalments ended with a clause providing for giving of time, was held to be a good promissory note : *Yates* v. *Evans* (66 L. T. R. 532).

A letter containing a request to borrow a sum of money and a promise that the same should be repaid with interest on a certain day was held not to be promissory note : *Dhondbhat Narharbhat* v. *Atmaram Moreshvar* (I. L. R. 13 Bom. 669). But a letter reciting a request for a loan, the amount to be paid to the bearer of the letter, and continuing "this sum I shall repay with interest, and get back this letter : I request you will not neglect to pay the amount on the strength of this letter was held to be a 'promissory note' and not a mere proposal for a loan, there being an intention indicated by the language employed that if the addressee consented to make the loan, the letter itself should operate as a security for repayment : *Channamma* v. *Ayyanna* (I. L. R. 16 Mad. 283) : See also *Nandan Misser* v. *Chatterbati* (13 B. L. R. App. 33).

"Receipt."

(23) "receipt" includes any note memorandum or writing—

(*a*) whereby any money, or any bill-of-exchange, cheque or promissory note is acknowledged to have been received, or

(*b*) whereby any other moveable property is acknowledged to have been received in satisfaction of a debt, or

(*c*) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or

(*d*) which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person.

Note.—Cf. Act I, 1879, s. 3 (17). Cf. also 54 & 55 Vic., Ch. 39, s. 101 ; and 33 & 34 Vic., Ch. 97, s. 120, on which the definition is modelled.

The word 'includes' has been substituted for the word 'means' in the Act of 1879, and the words 'or advertisement' have been omitted.

This definition must be read along with the exemptions contained in art. 53 (see s. 3). A receipt for payment of money without consideration requires no stamp.

A bank memorandum, purporting to intimate that money remitted by one person had been credited to the account of another, was held to require no stamp (under Act XVIII of 1869), as the money did not appear to have been paid in satisfaction of a debt, and further that, even assuming that it was so paid, the document was not 'a receipt or discharge' because it was not given to the party who paid the money. *Per* Garth, C. J., "The document in question is nothing more than the ordinary intimation which the Bank gives to its customer that a certain sum has been paid in by the Commissioner of Stamps to his credit. If the instrument were a receipt, within the meaning of art. 7, then in a case where it would be proper for the Bank to give notice of a particular payment to several different people, each one of the notices so given would have to be stamped as a receipt. It seems to us perfectly clear that this was never the intention of the Stamp Act" : *In the matter of the Uncovenanted Service Bank* (I. L. R. 4 Cal. 829).

Where a paper, called a 'Sarkhat,' containing entries of sugarcane juice supplied by *A* to *B*, and signed and given to *A* by *B*, although it purported to acknowledge the receipt of goods, contained no mention of any debt or the satisfaction of any debt ; it was held to be nothing more than a memorandum of sugarcane juice supplied, and required no stamp : *Debi Prosad* v. *Rupu* (I. L. R. 6 All. 253).

To constitute a receipt it is not sufficient that there should be a statement merely ; there must be an acknowledgment, either express or signified or imported. So where a memorandum made by one person stated that money had been received by another from a third person, it was held to be no receipt : *In re Jamnadass Harinaran* (I. L. R. 23 Bom. 54) ; and see *Rex* v. *Harvey* (R. & R. 227) ; *Levy* v. *Alexander* (4 Ex. 485). And see also the recent ruling of Lord Russell, C. J., in *Attorney-General* v. *Carlton Bank* (L. J. Vol. 34 p. 341).

"It is not necessary to have a receipt given in any specific terms, it is sufficient if it purports to be a discharge and is intended to operate as such. Any form of words which, if duly stamped, would operate as a receipt is to be considered liable to the stamp-duty" : *per* Lord Kenyon, C. J., *Spawforth* v. *Alexander* (2 Esp. 621). The word "settled" written on a bill, by way of a receipt, with the writer's initials appended was held to be a receipt and liable to duty : *Id.* And see *Reg.* v. *Boardman* (2 M. & R. 147) : *Smith* v. *Kelby* (4 Esp. 249).

Evidence is admissible to show by the course of business between the parties whether an entry is or is not a receipt : *Reg.* v. *Overton* (18 Jur. 134).

An entry in a debtor's khatta-book by his creditor, representing a payment of Rs. 405-4, as against a debit of the same amount, and signed by the creditor was held to be a 'receipt.' *Per* Tottenham, J., "The signature of Juggernath and the amount, Rs. 405-4, in his handwriting, form, in my opinion, a writing whereby the debt was acknowledged to have been paid off. I think so, because of the place in which this writing appears, namely, against the entry in the debtor's book where the debtor recorded payment of his debt. It is true that we must look to the intention of the parties as

to what this writing by Juggernath was intended to import; and upon the evidence I have no doubt that the intention was that what Juggernath wrote should operate as a receipt": *Queen-Empress* v. *Juggernath* (I. L. R. 11 Cal. 267).

A receipt granted on behalf of a Municipal body acknowledging receipt of monies, paid in satisfaction of municipal taxes, and exceeding twenty rupees in amount, requires a stamp. *Per Curiam*, The receipt in question is one for payment of house-rate due to the Municipality under the Act constituting the Municipality. The payment is not gratuitous, but one in satisfaction or discharge of a legal obligation imposed by the Act and in order to relieve the payer from the consequence which would ensue in case of his committing default, and is, therefore, not one without 'consideration': *In re Karachi Municipality* (I. L. R. 12 Bom. 103).

Payment without consideration.—The exemption contained in art. 53 Ex. (*b*) was intended apparently to apply to receipts for "voluntary" payments, which, in the ordinary legal acceptation of the term, are payments without consideration, such as payments made merely in consideration of natural love or affection or mere gifts: *Id.*

A receipt given by a barrister for a fee is exempt from stamp-duty as being for payment of money without consideration. *Per* Hutchins, J., "A barrister's fee for services in litigation is a gratuity or honorarium. The relation of counsel and client in litigation creates an incapacity to contract for such services. Such services are not capable of forming such a valuable consideration as will support an action on the clients' promise to pay, and conversely, if the client does pay, the payment must be held to be one without consideration": *Ref.* (I. L. R. 9 Mad. 140). And the same is the case in England: *Re Beaven* (23 L. J. Ch. 536).

Cl. (c).—The writing off of a debt which is intended to be considered as a payment of money, though no money passes, would be a receipt and liable to stamp-duty. An instrument, however, which only admitted a settlement on a bygone day, might operate merely as an admission: *Lucas* v. *Jones* (5 Q. B. p. 953).

Acknowledgment by Letter.—Where the receipt of a sum of money exceeding Rs. 20, in satisfaction of a debt, was acknowledged by letter without a receipt stamp, it was held it should have been stamped, and that the writer of the letter was liable to punishment: *Ref.* (I. L. R. 8 Mad. p. 11). And the same was held where the receipt of a cheque for Rs. 100 was acknowledged by letter in the following terms—"Your cheque for Rs. 100 to hand": *Queen-Empress* v. *Muttirulandi* (I. L. R. 11 Mad. 329).

A receipt stamped after execution, but before production in Court, was held to be not duly stamped, and therefore inadmissible: it was held also, that evidence was admissible to show whether or not the instrument was stamped before or at the time of execution: *Jetibai* v. *Ramchandra Narottam* (I. L. R. 13 Bom. 484). But see s. 35 (*b*).

Modes of proving receipt.—A party making payment is in no case obliged to take a receipt: he may prove the payment by other evidence as he may even where a receipt has been taken. For it is not like the case

of a contract, which if reduced into writing, can be proved only by production of the writing. And where a receipt is void for want of a stamp, it may be shown to a witness to refresh his memory : *Veale* v. *Warner*, Notes (2 Saun. Rep. 325*a*).

An unstamped receipt may also be admitted in evidence upon payment of a penalty of one rupee by the party tendering it : See s. 35 (*b*).

"Settlement."

(24) "Settlement" means any non-testamentary disposition, in writing, of moveable or immoveable property made—

(*a*) in consideration of marriage,

(*b*) for the purpose of distributing property of the settlor among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or

(*c*) for any religious or charitable purpose :

and includes an agreement in writing to make such a disposition.

Note.—Cf. Act I, 1879, s. 3 (19) ; and Act XVIII, 1869, s. 3 (32). Cf. also 54 & 55 Vic., Ch. 39. See pp. 19, 23, and Art. 58.

"The definition of the term settlement suggests the creation of separate interest in favour of several persons who may have a legal or moral claim on the settlor or for whom he may desire to make a provision. It would not necessarily embrace the whole property of the settlor." So where a person on account of natural affection, bestowed on his sister and her son certain land, the opinion of the Court was that the instrument was not a settlement within the meaning of the Act but a gift. *Per* Turner, C. J., "In this case there is an unqualified and absolute gift to two persons jointly, and although the result must be that a provision is made for them, it does not appear that it was the object of the gift" : *Ref.* (I. L. R. 7 Mad. 349). But, where there was a provision merely for the life of the donee with reversion to the settlor and his heirs, the instrument was held to be a settlement : *Ref.* (I. L. R. 21 Mad. 422).

Gift.—This is the transfer of certain existing moveable or immoveable property made voluntarily and without consideration, by one person called the donor, to another called the donee, and accepted by or on behalf of the donee : Transfer of Property Act (IV of 1882), s. 122.

A settlement made for any other object or consideration than those specifically mentioned would, it is presumed, be chargeable as a conveyance, if not otherwise specifically provided for : see cl. (10).

Will.—The most important test in distinguishing a 'settlement' from a will is whether it is intended to have immediate operation or not. Where

an instrument, which was called by the party executing it a testamentary trust deed, purported to vest the property in trustees at once, while the provisions as to the management and the ultimate beneficial interest in the property, showed that it was contemplated that its operation might extend beyond the lifetime of the owner, it was held to be a 'settlement.' The reservation of the management by the owner during his life could not affect its character: *Ref.* (I. L. R. 20 Bom. 210). The introduction into such an instrument, of provisions incongruous to the character of a settlement would only show that the settlor attempted to include what he could not, and not that he intended to resort to a different species of disposition: *Id.* at p. 214. See also Jarman, 'Wills.'

The reservation of a life estate by a settlement would not render it the less a settlement: *Crossman* v. *The Queen* (L. R. 18 Q. B. D. 256); *Attorney-General* v. *Heywood* (L. R. 19 Q. B. D. 326).

An order of the Court, effecting a settlement in pursuance of a will by which a fund was bequeathed to a man until marriage, and then to be settled on his wife and children, was held to require the usual settlement stamp: *In re Gowan* (L. R. 17 Ch. D. 778).

CHAPTER II.

STAMP-DUTIES.

A.—Of the Liability of Instruments to Duty.

Instruments chargeable with duty.

3. Subject to the provisions of this Act and the exemptions contained in Schedule I, the following instruments shall be chargeable with duty of the amount indicated in that schedule as the proper duty therefor respectively, that is to say—

(*a*) every instrument mentioned in that schedule which, not having been previously executed by any person, is executed in British India on or after the first day of July, 1899 ;

(*b*) every bill-of-exchange, cheque or promissory note drawn or made out of British India on or after that day and accepted or paid, or presented for acceptance or payment, or endorsed, transferred or otherwise negotiated, in British India ; and

(*c*) every instrument (other than a bill-of-exchange, cheque or promissory note) mentioned in that schedule, which, not having been previously executed by any person, is executed out of British India on or after that day, relates to any property situate, or to any matter or thing done or to be done, in British India and is received in British India :

Provided that no duty shall be chargeable in respect of—

(1) any instrument executed by, or on behalf of, or in favour of, the Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument;

(2) any instrument for the sale, transfer or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or vessel, or any part, interest, share or property of or in any ship or vessel registered under the Merchant Shipping Act, 1894, or under Act XIX of 1838, or the Indian Registration of Ships Act, 1841, as amended by subsequent Acts.

Note.—Cf. Act I, 1879, s. 5, and Sched. 2, Art. 18 ; and also Act XVIII, 1869, s. 4. Cf. also 54 & 55 Vic , Ch. 39, s. 1 ; and 33 & 34 Vic., Ch. 97, s. 3.

The second proviso, which exempts sales, mortgages and other dispositions of registered ships, has been added in conformity with the law of the United Kingdom as stated in s. 721 of the Merchant Shipping Act, 1894 (57 & 58 Vic., Ch. 60), and in the second general exemption at the end of the first schedule of the Stamp Act, 1891 (54 & 55 Vic., Ch 39) : *Rep. Sel. Com.*, 19*th Mar.*, 1898. Act XIX of 1838 relates to coasting and fishing vessels and harbour craft, and Act X of 1841 is the Ship Register Act. See p. 24.

"*Executed in British India*" : *Cl.* (*a*).—An instrument so executed would seem to be chargeable even if the subject to which it related were out of British India, *e.g* , conveyance of land : See *In re Wright* (11 Exch. 458).

"*Not having been previously executed.*"—These words would seem to be superfluous. They might, however, be taken to refer to instruments requiring to be executed by more persons than one, some of whom execute before and some after the date of operation of this Act, and to mean that this clause will not apply to such cases, but it is doubtful if this was contemplated.

Cl. (b).—A promissory note made in Jamaica and which by the laws of that island was void for want of a stamp was held to be inadmissible in evidence in the English Courts. *Per* Lord Kenyon, C. J., "As it is not stamped, it cannot be received in evidence. Then it is said we cannot take notice of the revenue laws of a foreign country: but I think we must resort to the laws of the country in which the note was made ; and unless it be good there it is not obligatory in a Court here" : *Alves* v. *Hodgson* (7 T. R. 241).

This has been explained by Rolfe, B., thus—"I agree that if for want of a stamp a contract made in a foreign country is void, it cannot be enforced here. But if that case meant to decide, that where a stamp is required by the revenue laws of a foreign state before a document can be received in evidence there, it is inadmissible, I entirely disagree. If that were so, it would be impossible to get out of this dilemma, that if a document were properly stamped according to the law of this country, it could not be given in evidence here because it was improperly stamped according to the law of a foreign country where it was given" : *Bristowe* v. *Sequeville* (5 Exch. 275). See also the observations in *In the goods of McAdam* (I L. R. 23 Cal. 187) *post ;* where, however, this distinction seems to have been overlooked.

"*Any matter or thing done or to be done in British India and is received in British India*": *Cl.* (*c*).—This is in accordance with the decision in *Oakes* v. *Jackson* (I. L. R. 1 Mad. 134), where it was held that an instrument of agreement executed in England by E. and D. with A., the senior partner in a firm in Madras, and subsequently signed by the two other partners in Madras required an Indian stamp, although it had been stamped in England. It disposes of the ruling in *Narayan Sadashiv* v. *Bapuji Balal* (7 Bom. H. C. R. A. C. J. 140).

It is not necessary for Courts in this country to consider whether a power-of-attorney executed in England, but which is intended to operate in India complies with the fiscal requirements of the Stamp Laws in England. It is sufficient if it complies with the requirements of the Indian Stamp Act, and is valid for the purposes it is intended to meet: *In the goods of McAdam* (I. L. R. 23 Cal. 187).

Where certain receipts for money lent in France were not stamped as required by the laws of that country, and objection was taken on that ground to their admissibility it was overruled. *Per* Abbott, C. J., "It has been settled, or at least considered as settled, ever since the time of Lord Hardwicke, that in a *British* Court we cannot take notice of the revenue laws of a foreign state. It would be productive of prodigious inconvenience, if in every case in which an instrument was executed in a foreign country, we were to receive in evidence what the law of that country was, in order to ascertain whether the instrument was or was not valid": *James* v. *Catherwood* (3 D. & R. 190).

"No country takes notice of the revenue laws of another": *per* Lord Mansfield, C. J., *Holman* v. *Johnson* (1 Cowp. 343).

A document which by the law of a foreign country is not admissible in evidence for want of a stamp may nevertheless be admitted in this country. But where by the foreign law the want of a stamp renders a contract void, it cannot be enforced here: *Bristowe* v. *Sequeville* (5 Exch. 275), *supra*. So where objection was taken to an unstamped agreement which had been signed by the parties at *Surinam*, the objection was allowed to prevail subject to proof being given that in that colony all agreements must be stamped to be of any validity. *Per* Lord Ellenborough, C. J., "I should clearly hold that if a stamp was necessary to render this agreement valid in *Surinam*, it cannot be received in evidence without that stamp here. A contract must be available by the law of the place where it is entered into, or it is void all the world over": *Clegg* v. *Levy* (3 Camp. 166).

The distinction appears to be that where by the laws of another country a document is for the want of a stamp invalid, the Courts will not give effect to it, but where it is only inadmissible in evidence, it may be admitted if it complies with the English stamp laws: See also Chitty on Contract, p. 147.

But it is incumbent upon the party who objects to the validity of the agreement to prove the law requiring the stamp: *Clegg* v. *Levy* (*sup. cit.*).

As to the time of stamping instruments falling under clauses (*a*) (*b* and (*c*), see ss. 17, 19 and 18 respectively.

Several instruments used in single transaction of sale, mortgage or settlement.

4. (1) Where, in the case of any sale, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed in Schedule I, for the conveyance, mortgage or settlement, and each of the other instruments shall be chargeable with a duty of one rupee instead of the duty (if any) prescribed for it in that schedule.

(2) The parties may determine for themselves which of the instruments so employed shall, for the purposes of sub-section (1), be deemed to be the principal instrument:

Provided that the duty chargeable on the instrument so determined shall be the highest duty which would be chargeable in respect of any of the said instruments employed.

Note.—Cf. Act I, 1879, s. 6; and Act XVIII, 1869, s. 13. Cf. also 54 & 55 Vic., Ch. 39, s. 58 (3); and 33 & 34 Vic., Ch. 97, s. 76.

Leases have been excluded, and the proviso is introduced for protection of the revenue.

Where on a deed of sale of certain immoveable property there was endorsed a clause of assent by the nephew of the vendor, it was held that, whether such assent was legally necessary or not, the parties must be deemed to have considered it so, and therefore to have employed the conveyance and assent to complete the transaction, as contemplated by s. 6, Act I of 1879, and that as they were 'several' instruments, of which the conveyance was the principal one, the assent would require a one-rupee stamp if it were written on a separate piece of paper. But as it stood, it would appear from s. 13 (see s. 14) that the Collector ought to refuse to stamp it: *In the matter of Hanmapa* (I. L. R. 13 Bom. 281).

A document, however, which was intended to *alter* the terms of a lease which had been duly executed, stamped, and registered eighteen days before, was held to be a *substitution* of the original lease, and as such requiring to be stamped as a lease itself; for it was 'not merely a paper which is to be taken in connection with another paper that has already been stamped in order to supply what is deficient in that paper, *i.e.*, such that the two must be taken together in order to arrive at the agreement of lease which was *originally* come to, but a substitution of certain new terms for the old terms': *Byjnath Dutt Jha* v. *Mussamut Putsohee Dobain* (20 W. R. 36).

Instruments relating to several distinct matters.

5. Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

Note.—Cf. Act I, 1879, s. 7, para. 1; and Act XVIII, 1869, s. 14, para. 2. Cf. also 54 & 55 Vic., Ch. 39, s. 4; and 33 & 34 Vic., Ch. 97, s. 8.

This relates only to transactions so distinct in their nature as to be capable of being carried out by two or more instruments instead of one: *In the matter of a Reference* (I. L. R. 8 Cal. 254).

Where a document falls within two distinct categories, a stamp is required for each category expressive of a distinct consideration: *Ref.* (1 I.J., Mad. 128).

Where sixteen persons borrowed a quantity of rice from the plaintiff and executed to him a bond for the debt, showing how much rice had been borrowed by each of them, while they did not bind themselves to repay the entire debt jointly and severally, it was held, that the instrument must be regarded as comprising sixteen distinct contracts of loan for the several quantities of paddy mentioned, and therefore, as including sixteen distinct matters: *Shabudin Mohamed* v. *Hirnak Rajnak* (I. L. R. 10 Bom. 47).

A *zur-i-peshgee* lease with a condition for payment of rent certain, and appropriation of any remaining proceeds for a term stated, was held to include two separate contracts,—the one of lease, for the annual payment to the lessor under all circumstances of Rs. 1,866,—the other of mortgage, as to the enjoyment by the mortgagee of the residue of the rents, after the payment of the reserved rent of Rs. 1,866, as a security for the profits or interest on the amount of his money advance; each of the two contracts requiring its appropriate stamp: *Beettukdeonarain* v. *Sheo Golam Sahoo* (S. D. A. 1853, p. 569.)

An order of charity commissioners appointing new trustees and vesting the property in them was held to constitute two distinct things which were separately chargeable: *Hadgett* v. *Commissioners of Inland Revenue* (L. R. 3 Ex. D. 46). And where a conveyance operates also as a mortgage the double duty would be payable: Dart, V. & P., Ch. 13, s. 9.

A lease containing an agreement for the purchase of premises different from the subject-matter of the demise was held on that account to be chargeable both as a lease and an agreement: *Lovelock* v. *Franklin* (15 L. J. Q. B. 182).

Where four residuary legatees of whom two were executors, by a deed transferred and released to one another shares in nine companies forming part of the residuary estate so as to vest in each of the four a portion of the shares in each of the eight companies, and in one of them all the shares in the ninth company, it was held that the deed contained four transactions and required to be stamped as four transfers. *Per* Kelly, C. B.

"The question then is, what is the proper stamp-duty on this deed of transfer? Stating the question shortly, it is, how many separate and complete transactions are effected by the deed? When we look at the substance of the matter, which is what we are bound to consider, the intention and the substantial effect of the deed is that each of the four persons entitled to these shares shall take to himself at law and in equity one-fourth part, and shall convey to each of the other three his interest in the portions which are to be given to them respectively, so that each may have, under and by virtue of the instrument, a complete legal and equitable interest in his portion of the shares. This is, in truth, four different transactions and no more. The number cannot in any way be multiplied, except by assuming that if in a transaction between two persons for one consideration, several different chattels were sold (say, for instance, a horse, a watch, a necklace, a pianoforte, and a ring) and were conveyed by a deed, that deed would require five separate stamps, or a stamp for every piece of property conveyed:" *Freemen* v. *Commissioners of Inland Revenue* (L. R. 6 Ex. 101).

For instruments executed by numerous parties, see s. 6 *n.*

"Where an instrument contains several distinct contracts, and as such requires several distinct stamps, it may be used as evidence of one contract for which it was stamped, although it would not be admissible as evidence in respect of the contract for which it was not stamped": *per* Peacock, C. J., *Luchmeeput Singh Doogur* v. *Mirza Khyrat Ali* (12 W. R. F. B. 11).

But if a lease in writing contain a contract for the purchase of goods, it cannot be given in evidence to prove the sale of the goods, although it may have an agreement stamp, unless it be stamped as a lease: *Corder* v. *Drakeford* 3 Taunt. 382).

Instruments coming within several descriptions in Schedule I.

6. Subject to the provisions of the last preceding section, an instrument so framed as to come within two or more of the descriptions in Schedule I, shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties:

Provided that nothing in this Act contained shall render chargeable with duty exceeding one rupee a counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid.

Note.—Cf. Act I, 1879, s. 7, para. 2; and Act XVIII, 1869, s. 14, para. 1.

Where a bond was written upon one piece of stamped paper, but the contract of the principal came first and was signed by him, and next after the signature followed the contract of the surety signed by the latter, it was held, notwithstanding the apparent separation of the clauses, that the contract of the surety being incidental and accessory to that of the principal and in respect of one and the same sum or consideration—the

leading object or character of the document being the securing of that sum —the bond and guarantee formed but one transaction : *Dowlatram Harji* v. *Vitho Radhoji* (I. L. R. 5 Bom. 188).

A document by which a zámindar leased certain land in his village to cultivators at a rent of Rs. 365 per annum in cash and of certain cart-loads of straw and of grass for eight years as zámindari dues. The lessees by the deed hypothecated certain other property for the purpose of securing the payment of the agreed rent and for the performance of the other engagement. It was held that the document could not be regarded as an instrument comprising or relating to several distinct matters. The matter to which the instrument related was the terms upon which the lessors let the land and the lessees took the holding. The mortgage was not a distinct matter from the lease. It was as much the matter of the lease as an ordinary covenant to pay would be part of the matter of the lease : *Ref.* (I. L. R. 17 All. 55).

In the case of an instrument, partly a lease and partly a usufructuary mortgage, where in consideration f a former loan being allowed to continue, and of an additional loan being made by *H.* to *R.*, *R.* granted a lease of the properties for twenty years upon terms which secured to the lessees the repayment of the whole sum with interest by yearly instalments, and at the same time secured to *R.* a very substantial share in the usufruct of the property ; it was held that the loan was the consideration for the lease, and the lease the consideration for the loan, and that neither part of the arrangement would have been complete without the other, and that the instrument being one which answered two of the descriptions in the first schedule was chargeable as a mortgage only : *In the matter of a Reference* (I. L. R. 8 Cal. 254).

Where an instrument contained (1) an agreement for the delivery of *ráb* or sugar with a provision for damages in case of breach of the contract to deliver, and (2) a hypothecation-bond of certain moveable property, *viz.*, the produce of a sugarcane field, as security for the payment of any damages that might become recoverable by way of compensation for non-delivery, it was held that the document fell within two definitions, *viz.*, that of a bond and also of a mortgage-deed, and that being of this double character, it fell within the principle recognised by s 7, Act I of 1879 : *In the matter of Gajraj Singh* (I. L. R. 9 All. 585). Where one of the clauses of an instrument by which one party to the instrument bound himself, in the event of a breach on his part of any of the conditions of the instruments to pay the other party a penalty of Rs. 5,000 was regarded as a bond, and whereas it would otherwise have been chargeable as an agreement, it was held that the instrument was chargeable under s. 7 with the duty leviable a inbond for Rs. 5,000, *i. e.*, with the higher of the two stamp-duties : *Ref.* (I. L. R. 2 All. 654).

An instrument setting forth (1) that J. and S. relinquished their right to certain property in favour of E.. (2) that E. was to discharge certain debts, and (3) that E. was to pay J. and S. an annuity was held to be chargeable as a release only. *Per* Wedderburn, J., "The

point for determination is whether stamp-duty is chargeable in respect of stipulations (2) and (3)? The document is executed by Jagannath and Somnath, but not by Eknath. The provisions, therefore, purporting to be in favour of Jagannath and Somnath are a mere recital of the consideration moving from Eknath. No interest in their favour is created by the document, which therefore, so far as stipulations (2) and (3) are concerned, cannot be regarded as an instrument chargeable with stamp-duty": *Eknâth S. Gownde* v. *Jagannath S. Gownde* (I. L. R. 9 All. 417).

Where an instrument consisted of two parts, the first containing a promise to repay a sum of money with interest, the second a further promise to give a quantity of grain, it was held that as a money-bond, it was rightly stamped with a stamp of two annas, but that as the last part amounted to an agreement, and as such required a stamp of eight annas, the document itself should have such a stamp. It was held also, that if the promisee chose to abandon his claim for grain, he could still recover the principal with interest due thereon, the stamp of two annas being sufficient to cover a bond for that amount: *Chimnaji* v. *Ranu* (I. L. R. 4 Bom. 19). Although the principle still remains the same, it is presumed that this particular instrument would, under the present law, be regarded in its entirety as a bond.

Multifarious deed.—The test of a multifarious deed will always be whether it is in effect one indenture or several. Where a contracting party for the purchase of land agreed that it should be surrendered not to himself, but to the use of a third person by whom the purchase-money was to be advanced, and who was to hold it as security for his advance, it was held that the instrument was "confined to the carrying out of a single transaction—the purchase of the estates and securing of the purchase-money"; and was therefore not within the statute, the object of which was "to prevent the evasion of duty by using one piece of parchment for the purpose of making several distinct deeds": *Rushbrook* v. *Hood* (5 C. B. 131). And so also where by a single deed certain lands were conveyed on certain trusts, and a declaration of similar trusts was also made as to certain Government stocks, it was held that one stamp was sufficient: *Doe* v. *Fereday* (12 A. & E. 23). Where an instrument of transfer of shares in a company contained a covenant to abide by and perform all the rules, covenants, &c., contained in the company's deed of settlement in respect of the shares, it was held that the covenant was a very material incident to the conveyance, and that no additional stamp was necessary: *Wolseley* v. *Cox* (2 Q. B. 321). And so in the case of a surrender of a lease for lives in consideration of £120, and of a new lease to be granted for the life of the lessee, it was held that the agreement for a new lease was part of the contract: *Doe* v. *Philips* (11 A. & E. 796); see also Dart, V. & P., Ch. 13, s. 9.

A conveyance must be taken to include the usual covenants for title and the stamp for the conveyance covers the whole. Such covenants cannot be regarded as constituting separately an indemnity-bond on which duty could be charged: *Ref.* (I. L. R. 1 Mad. 133).

Where certain terms of agreement were proposed in a letter, and the person to whom it was sent agreed to the terms by a memorandum written

and signed by him at the foot of it, and subsequently his father wrote on the back of the letter a guarantee for performance of the agreement, it was held that one stamp was sufficient, as the whole of the instrument containing the guarantee must be taken together as forming one transaction : *Stead* v. *Liddard* (8 J. B. Moore 2) ; and see *Dowlatram Harji* v. *Vitho Radhoji* (I. L. R. 5 Bom. p. 193.) See too *Kyd* v. *Mahomed* (I. L. R. 15 Mad. 150).

By indenture in the form and containing the usual covenants of a lease, *A.* demised premises to *B.*, and *B.* and *C.* covenanted to pay the rent, but *C.* was not otherwise referred to in the instrument. In an action against *C.* on the covenant to pay rent, it was held that the instrument was properly stamped, though stamped as a lease only. *Per* Lord Tenterden, C. J., "If this covenant had introduced matter no way connected with the demise, but wholly distinct and independent, it might then have been said that the plaintiff could not benefit by such a stamp as was affixed to this indenture. But that was not the case. The objection therefore cannot prevail." *Per* Littledale, J., "The lease was the principal, to which this covenant was an accessory" : *Price* v. *Thomas* (2 B. & Ad. 218) ; see also *Pratt* v. *Thomas* (4 C. & P. 554). But it would be otherwise if the guarantee were by a third party who did not join in the principal covenant : *Wharton* v. *Walton* (7 Q. B. 474).

A bond executed by *A.* as principal and by *B.* as surety whereby they were jointly and severally liable, contained an additional obligation by *A.* to indemnify *B.* against all loss incurred as surety : it was held that the whole appeared to have been one transaction, the agreement to indemnify being no doubt the consideration which induced *A.* to become a surety, and that the bond was properly stamped as one instrument : *Annandale* v. *Pattison* (9 B. & C. 919). See also (*Dowlatram Harji* v. *Vitho Radhoji*, supra).

In the case of a demise for two years, at a certain rent, with an option to the lessee to purchase, during the term, for a given sum, a further lease for two lives, it was held that the contract for sale was sufficiently connected with the consideration for the lease to render a further stamp unnecessary : *Worthington* v. *Warrington* (5 C. B. 635).

An indenture by which an apprentice was bound for seven years, to serve *A. B.* for the first four years, and his own father for the last three to learn two different trades, was held to require only one stamp, the whole being one transaction : *Rex* v. *Inhabitants of Louth* (8 B. & C. 247).

General rule.—"There is no better established rule as regards stamp-duty than that all that is required is, that the instrument should be stamped for its leading and principal object, and that this stamp covers everything accessory to this object" : *per* Martin, B., *Limmer Asphalte Co.* v. *Commissioners of Inland Revenue* (L. R. 7 Ex. 211). So, if an instrument were chargeable as a conveyance, a covenant to pay £6,000, the balance of the purchase-money, would be a direct accessory to the main object of the instrument : *Id.*

Where different parts of a deed are inconsistent with each other, *e.g.*, if a part purporting to operate as a demise is inconsistent with the object and general contents of the deed, and would have the effect of defeating,

and not of giving effect to, the intention of the parties, according to the approved rules of construction effect should be given to that part which is calculated to carry into effect the real intention, and that part which would defeat it should be rejected: *Walker* v. *Giles* (6 C. B. 662). *Per* Parke, B., "The expression in the instrument of that which the law implies has no effect as to the necessity of a further stamp, expressio eorum quæ tacite insunt nihil operatur": *Wroughton* v. *Turtle* (11 M. & W. p. 570).

Instruments by numerous parties.—In the case of an instrument containing a written contract of demise in general terms with several operations in respect to different tenants, who sign it for different estates, at the different rents set against their signatures, there should be a different stamp for each contract, although the same terms of agreement apply to all. One stamp has been only held to be sufficient upon an instrument affecting the separate interests of several, where there has been a community of the same subject-matter as to all the parties: *Doe* v. *Day* (13 East. p. 246): see also *Rex* v. *Reeks* (2 Stra. 716).

An agreement by several for a subscription to one common fund, such as for making a wet dock, though several as to each subscriber needs only to be stamped as one instrument: *Davis* v. *Williams* (13 East. 232). And, so an agreement relating to the prize shares of different persons, though several as to the share of each, yet as payable in respect only of one entire fund was held to be chargeable with one stamp: *Baker* v. *Jardine* (*Id.* p. 235 *n.*). And likewise where a power-of-attorney was executed by all the members of a mutual insurance club, inasmuch as there was "a community of purpose actuating all the members," although there might not have been entire community of interest: *Allen* v. *Morrison* (8 B. & C. 565). See also *Ref.* (I. L. R. 9 Mad. 358); and *Ref.* (I. L. R. 15 Mad. 386).

Where three persons bound themselves that, in consideration of *A.'s* discharging a debt due from *B.* to *C.* and costs thereon, each of the three would severally pay £50 and one-fourth of such costs, and give a bond, bill or note for his own proportion, it was held that this was only one transaction and required only one stamp: *Ramsbottom* v. *Davis* (4 M. & W. 584. See also the observations of Mansfield, C. J., in *Bowen* v. *Ashley* (1 N. R. 274); and of Gibbs, C. J., in *Goodson* v. *Forbes* (1 Marsh., 525).

An indenture by which several persons released and conveyed to others their respective estates and interests acquired by encroachments upon a common was held also to require one stamp, there being community of interest in the subject-matter of the conveyance in all the conveying parties: *Doe* v. *Tidbury* (14 C. B. 304). So also where three persons who were entitled in all to sixty shares in an incorporated company, *A* to thirty, *B.* to twenty and *C.* to ten, conveyed them jointly by one deed. *Per* Pollock, C. B., "Such a deed, no doubt, if it is executed by the parties, conveys the separate interest of each. It does not require three deeds or three stamps, and the *ad valorem* stamp is correctly calculated upon the whole": *Wills* v. *Bridge* (18 L. J. Ex. 384).

Upon a purchase from persons having separate interests in an estate (*e.g.*, tenants in common, or tenant for life and remainderman) the agree-

ment, if so worded as to be a contract for the entire estate, would seem to be subject only to single duty; but if, on the contrary, it were so worded as to amount to separate interests in the property so as to give to each vendor a right to enforce the agreement in respect of his own particular interest, it is conceived that separate stamps would be requisite: Dart, V. & P. 276; see also p. 795.

Rule in such cases.—*Per* Jervis, C. J., "The rule upon this subject is thus correctly laid down in Phillips on Evidence, Vol. I, p. 445, 'If the interest of the parties relates to one thing which is the subject-matter of the instrument; or, in other words, if the instrument affects the separate interests of several, and there is a community of the same subject-matter as to all parties, then a single stamp will be sufficient: but where the parties have separate interests in several subject-matters, there ought to be a separate stamp for each party": *Doe* v. *Tidbury* (14 C.B. 304).

Policies of sea-insurance.

7. (1) No contract for sea-insurance (other than such insurance as is referred to in section 506 of the Merchant Shipping Act, 1894), shall be valid unless the same is expressed in a sea-policy.

(2) No sea-policy made for time shall be made for any time exceeding twelve months.

(3) No sea-policy shall be valid unless it specifies the particular risk or adventure, or the time, for which it is made, the names of the subscribers or underwriters, and the amount or amounts insured.

(4) Where any sea-insurance is made for or upon a voyage and also for time, or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor, the policy shall be charged with duty as a policy for or upon a voyage, and also with duty as a policy for time.

Note.—Cf. Act I, 1879, s. 7A, as amended by Act VI, 1894. Cf. also 54 & 55 Vic., Ch. 39, s. 93, on which it is modelled; and also 31 & 32 Vic., Ch. 23, ss. 7, 8.

Bonds, debentures or other securities issued on loans under Act XI, 1879.

8. (1) Notwithstanding anything in this Act, any local authority raising a loan under the provisions of the Local Authorities Loan Act, 1879, or of any other law for the time being in force, by the issue of

bonds, debentures or other securities, shall, in respect of such loan, be chargeable with a duty of eight annas per centum on the total amount of the bonds, debentures or other securities issued by it, and such bonds, debentures or other securities need not be stamped and shall not be chargeable with any further duty on renewal, consolidation, subdivision or otherwise.

(2) The provisions of sub-section (1) exempting certain bonds, debentures or other securities from being stamped and from being chargeable with certain further duty shall apply to the bonds, debentures or other securities of all outstanding loans of the kind mentioned therein, and all such bonds, debentures or other securities shall be valid, whether the same are stamped or not:

Provided that nothing herein contained shall exempt the local authority which has issued such bonds, debentures or other securities from the duty chargeable in respect thereof prior to the twenty-sixth day of March, 1897, when such duty has not already been paid or remitted by order issued by the Governor-General in Council.

(3) In the case of wilful neglect to pay the duty required by this section, the local authority shall be liable to forfeit to the Government a sum equal to ten per centum upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect continues.

Note.—Cf. Act. I, 1879, s. 7B, as amended by Act XIII, 1897.

Power to reduce, remit or compound duties.

9. The Governor-General in Council may, by rule or order published in the *Gazette of India*,—

(*a*) reduce or remit, whether prospectively or retrospectively, in the whole or any part of British India, the duties with which any instruments or any particular class of instruments, or any of

the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable, and

(*b*) provide for the composition or consolidation of duties in the case of issues by any incorporated company or other body corporate of debentures, bonds or other marketable securities.

Note.—Cf. Act I, 1879, s. 8, and Act XVIII, 1869, s. 16.

The provision for composition of duties (*cl. b*) is new. The former provision for cancelment or variation of such orders is omitted.

B.—Of Stamps and the mode of using them.

Duties how to be paid.

10. (1) Except as otherwise expressly provided in this Act, all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps—

(*a*) according to the provisions herein contained ; or,

(*b*) when no such provision is applicable thereto—as the Governor-General in Council may by rule direct.

(2) The rules made under sub-section (1) may, among other matters, regulate,—

(*a*) in the case of each kind of instrument—the description of stamps which may be used ;

(*b*) in the case of instruments stamped with impressed stamps—the number of stamps which may be used ;

(*c*) in the case of bills of exchange or promissory notes written in any Oriental language—the size of the paper on which they are written.

Note.—Cf. Act I, 1879, s. 9. Cf. also 54 & 55 Vic., Ch. 39, s. 2 ; and 33 & 34 Vic., Ch. 97, s. 6.

"*Otherwise expressly provided.*"—See ss. 16, 42. For the rules framed under this section see App. A.

Use of adhesive stamps.

11. The following instruments may be stamped with adhesive stamps, namely :—

(*a*) instruments chargeable with the duty of one anna, except parts of bills of exchange payable otherwise than on demand and drawn in sets ;

(*b*) bills of exchange, cheques and promissory notes drawn or made out of British India ;

(*c*) entry as an advocate, vakil or attorney on the roll of a High Court ;

(*d*) notarial acts ; and

(*e*) transfers by endorsement of shares in any incorporated company or other body corporate.

Note.—Cf. Act I, 1879, s. 10 ; and Act XVIII, 1869, s. 5. Cf. also 54 & 55 Vic., Ch. 39, s. 7 ; and 45 & 46 Vic., Ch. 72, s. 13.

These provisions were introduced for general convenience : *Rep. Sel. Com.*, 31*st Dec.* 1878. As to instruments other than those specified in s. 11 see Stamp Rules : App. A. As to the use of adhesive stamps see the same.

A '*hundi*' for a sum of Rs. 380, payable twenty-one days after date, *i.e.*, otherwise than on demand, cannot be stamped with an adhesive stamp, because the stamp required is more than one anna : *Devaji* v. *Ramakrishnaiah* (I. L. R. 2 Mad. 173).

"*Drawn or made out of British India*" : *Cl.* (*b*).—These words apply to the entire clause" : *Id.*

A Bill of Exchange for Rs. 500 executed in May, 1879, and stamped with six one-anna adhesive stamps, being payable otherwise than on demand, was held to be insufficiently stamped : *Radhakant Shaha* v. *Abhoychurn Mitter* (I. L. R. 8 Cal. 721).

Cancellation of adhesive stamps.

12. (1) (*a*) Whoever affixes any adhesive stamp to any instrument chargeable with duty which has been executed by any person shall, when affixing such stamp, cancel the same so that it cannot be used again ; and

(*b*) Whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution, unless such stamp has been already cancelled in manner aforesaid, cancel the same so that it cannot be used again.

(2) Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again, shall, so far as such stamp is concerned, be deemed to be unstamped.

(3) The person required by sub-section (1) to cancel an adhesive stamp may cancel it by writing on or across the stamp his name or initials or the name or initials of his firm with the true date of his so writing, or in any other effectual manner.

Note.—Cf. Act I, 1879, s. 11 ; and Act XVIII, 1869, s. 33. Cf. also 54 & 55 Vic., Ch. 39, s. 8 ; 45 & 46 Vic., Ch. 72, s. 14 ; and 33 & 34 Vic., Ch. 97, s. 24.

Cl. (a).—This applies to cases in which the instrument chargeable, with duty may be stamped after execution. The receipt to a salary bill is an instrument which should be stamped before or at the time of execution, and therefore not contemplated by this clause : *Queen-Empress* v. *Rahat Ali Khan* (I. L. R. 9 All. 210).

"*So that it cannot be used again*": *Cl. (a).*—Where a document bore a stamp which was without any mark of cancellation except a small portion of the first letter of the defendant's signature consisting of a slightly curved line, it was held that whatever may have been intended by the small ink line upon the right side of the stamp, it did not effect such a cancellation of the stamp as is prescribed by the section. The document was accordingly held to be unstamped : *S. A. Ralli* v. *Caramalli Fazal* (I. L. R. 14 Bom. 102).

Cl. (b).—This is intended to meet the cases in which the stamp is affixed before the instrument is executed (or as in the case of the cheque contained in the cheque-books issued by some banks to their customers) before the instrument is completely drawn up. In such cases the person first executing the instrument must cancel the stamp : *Rep. Sel. Com.*, 31*st Dec.*, 1878.

Reading clauses (*a*) and (*b*) together and with s. 17, it is a fulfilment of the requirements of the law, if the stamp is affixed and cancelled at the time of execution, or if having been at any time previously affixed it is cancelled at the time of execution. Until delivery a '*hundi*' is not clothed with the essential characteristics of a negotiable instrument. Accordingly, if the instrument at the time of delivery (which formally completed its legal character) was stamped, and if the cancellation of the stamp took place at that time as part of the same transaction, it will be sufficient : *Bhawanji Harbhum* v. *Devji Punja* (I. L. R. 19 Bom. 635).

The cancellation of the stamp apparently should be done by the person affixing it ; but as it is a mere mechanical operation to prevent the stamp being used again, it will be sufficient if done by his directions, express or implied. Accordingly the cancellation of the stamp would not be invalidated

if done at the time of execution by the *payee* of the '*hundi*' with the authority of the *drawer: Id.* (p. 638).

"*Any other effectual manner*": *sub.-sec.* (3).—These words have been added to make it clear that the mode indicated for cancelling an adhesive stamp is directory only and is not intended to exclude other effective modes of cancellation: *Rep. Sel. Com.*, 19*th Mar.*, 1898; App. A. See pp. 14, 24.

As to cancellation of impressed labels, see Stamp Rules, App. A. As to impressed sheets, see s. 13.

Penalty.—Failure to cancel a stamp in accordance with the provisions of this section is punishable under s. 63.

Instruments stamped with impressed stamps how to be written.

13. Every instrument written upon paper stamped with an impressed stamp shall be written in such manner that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

Note.—Cf. Act I, 1879, s. 12. Cf. also 54 & 55 Vic., Ch. 39, s. 3 (1); and 33 & 34 Vic., Ch. 97, s. 7 (1).

This section seems to contemplate two objects—(1) that the stamp should not be defaced or made illegible; (2) that the writing should not be so distant from the stamp as to admit of its being used again for another instrument; for instance, by cutting off the part of the paper previously written upon, and writing a fresh instrument on the portion left blank. In ordinary legal parlance, when the face of a deed or document is mentioned, no particular side or sheet of the parchment or paper, on which the deed or document is written, is thereby indicated. Ordinarily, if the instrument be of sufficient length, both sides of the paper are written upon. The section does not say that the instrument must commence on the side on which the stamp is impressed, or that only one side may be written upon. *Per* Westropp, C. J., "The imposition of such excessive and minute details would be pitfalls to the unwary, and would by frequently invalidating documents press harshly upon the illiterate classes and overthrow thousands of honest transactions without producing any such advantageous result in the form of revenue to the State as would compensate it for the discontent which would be occasioned. The Legislature has avoided such stringent details, and seems to us to have satisfied itself by legislating against defacement of the impressed stamp and against such a mode of penning the document as would admit of that stamp being used for or applied to any other document": *Dowlatram Harji* v. *Vitho Radnoji* (I. L. R. 5 Bom. p. 194).

The question was also raised, though not decided, whether a rule contained in a Government notification prohibiting writing on the reverse of an impressed stamp paper would not be *ultra vires*, as being more stringent than, and consequently inconsistent with, the provisions of the Act. Rule 5 (*e*) (published 3rd Mar., 1882, and re-issued 16th Oct., 1885, by the Govern-

ment of India) seemed to intend the use of that side only of the stamped paper which bears the stamp, and, if it were insufficient, that plain paper might be added. This rule formed the subject of a reference and the following opinion was expressed. *Per* Turner, C. J., "It is an enabling rule, authorizing parties to use plain papers in addition to a stamp paper where the whole of an instrument cannot be written on the side of the stamp paper which bears the stamp. The rule, while favoring the writing of an instrument only on that side, does not prohibit writing on the reverse side" : *Ref.* (I. L. R. 7 Mad. 176).

Only one instrument to be on same stamp.

14. No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written :

Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

Note.—Cf. Act I, 1879, s. 13. Cf. also 54 & 55 Vic., Ch. 39, s. 3 (2) ; and 33 & 34 Vic., Ch. 97, s. 7 (2).

An endorsement of transfer, written on a money-bond itself duly stamped, requires to be stamped. If it is not duly stamped or not chargeable with duty, it does not fall within the exemption allowed by the proviso. But inasmuch as the section forbids a second instrument being written upon a paper on which one instrument has been already written, it would be in contravention of the section and consequently deemed to be unstamped under s. 15, and the provisions which apply to all unstamped instruments. (See Ch. IV), whether actually or only constructively so, must come into operation : *Pralhad Lakshmanrav Nikane* v. *Vithu* (I. L. R. 17 Bom. 687). This explains *In the matter of Hanmapa* (I. L. R. 13 Bom. 281). See also *Ref.* (I. L. R. 11 Mad. 40).

Where a document, purporting to be a bond, contained first the contract of the principal and his signature, and then the contract of the surety and his signature, it was held that they formed but one instrument, notwithstanding the apparent separation of the clauses ; "the contract of the surety being incidental and accessory to that of the principal, and in respect of one and the same sum or consideration, the leading object or character of the document being the securing of that sum," it was held therefore not to fall within the section : *Dowlatram Harji* v. *Vitho Radhoji* (I. L. R. 5 Bom. 188).

Where certain terms of agreement were proposed in a letter, and the person to whom it was sent agreed to the terms by a memorandum written and signed by him at the foot of it, and subsequently his father wrote on the back of the letter a guarantee for performance of the agreement, it

was held that one stamp was sufficient, as the whole of the instrument containing the guarantee must be taken together as forming one transaction : *Stead* v. *Liddard* (8 J. B. Moore 2).

Where an agreement is contained in a series of letters, it is sufficient to have any one of them stamped : *Id.* at p. 7. See also *Peate* v. *Dicken* (1 C. M. & R. 422) ; and *Boyd* v. *Krieg* (I. L. R. 17 Cal. 548).

Proviso.—The only endorsements contemplated by the proviso are (1) one made for the purpose of transferring a right created by the instrument, and (2) one intended to operate as an acknowledgment of money or goods referred to therein. In both cases the execution of the instruments contemplated must have preceded the endorsement. Where however an endorsement had been made before or at the time the instrument was executed, it was held that it must be taken to be part of it : *Hartley* v. *Wilkinson* (4 Camp. 127). And if so incorporated it might even operate to change its character : *Leeds* v. *Lancashire* (2 Camp. 204) ; *Cholmely* v. *Darley* (14 L. J. Ex. 328).

Instrument written contrary to s. 13 or 14 deemed unstamped.

15. Every instrument written in contravention of section 13 or section 14 shall be deemed to be unstamped.

Note.—Cf. Act. I, 1879, s. 14.

Any hardship which might arise, will be effectually prevented by the provisions of Chapter IV, empowering the Collector to remit the penalty in such cases, and by the provision for an allowance of the value of the stamp in s. 52 : *Rep. Sel. Com.*, 31*st Dec.*, 1879.

Where a second instrument purporting to be a 'release' was written on the back of a 'conveyance' which was itself properly stamped, it was held that the second instrument did not invalidate the 'conveyance,' and that the release could be validated by payment of the proper stamp-duty and penalty : *Ref.* (I. L. R. 11 Mad. 40). See s. 14 *n.*

Denoting duty.

16. Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last-mentioned duty shall, if application is made in writing to the Collector for that purpose, and on production of both the instruments, be denoted upon such first-mentioned instrument by endorsement under the hand of the Collector or in such other manner (if any) as the Governor-General in Council may by rule prescribe.

Note.—Cf. Act I, 1879, s. 15. Cf. also 54 & 55 Vic., Ch. 39, s. 11 ; and 33 & 44 Vic., Ch. 97, s. 14, from which it is borrowed.

In Bengal all Deputy Collectors in charge of subdivisions, and the Senior Deputy Collector at the sudder stations of districts. are vested with

the powers of a Collector for the purposes of this section. Rural Sub-Registrars are also authorized to exercise similar powers in respect of instruments presented to them for registration : *Not. 17th June*, 1879. All officers holding temporary charge of sub-registry offices at subdivisions during the absence of subdivisional officers are vested with similar powers : *Not. 20th Nov.*, 1879.

In Assam all subdivisional officers and the Senior Assistant or Extra Assistant Commissioners at the sudder stations of districts, and also Rural Sub-Registrars in respect of instruments presented to them for registration, are vested with similar powers.

It has been held that documents stamped with a "denoting" stamp by the Commissioners of Inland Revenue cannot be objected to when tendered in evidence as being improperly stamped : *Prudential Mutual Assurance Investment and Loan Association* v. *Curzon* (8 Ex. 97).

C.—Of the time of stamping Instruments.

Instruments executed in British India.

17. All instruments chargeable with duty and executed by any person in British India shall be stamped before or at the time of execution.

Note.—Cf. Act I, 1879, s. 16 ; and Act XVIII, 1869, s. 28.

"*Time of Execution*".—See s. 2 (12) *n*. See also *Bhawanji Harbhum* v. *Derji Punja* (I. L. R. 19 Bom. 635).

A receipt stamped after execution, but before production in Court, was held to be not duly stamped and therefore inadmissible : it was held also, that evidence was admissible to show whether or not the instrument was stamped before or at the time of execution : *Jetibhai* v. *Ramchandra Narottam* (I. L. R. 13 Bom. 484).

In all cases in which the Civil Courts find any document, which comes before them, to have been stamped after its execution in contravention of law, they will give a copy of their judgment to the Government Pleader, with a view to the prosecution, if necessary, by the revenue authorities, of the parties concerned in such after-stamping : *Cal. H. C. C. O. No. 5, 25th Mar.*, 1876.

The onus of proving any irregularity in the execution or stamping of an instrument lies on the party who takes the objection : *Waddington* v. *Francis* (5 Esp. 132).

Instruments other than bills, cheques and notes executed out of British India.

18. (1) Every instrument chargeable with duty executed only out of British India, and not being a bill-of-exchange, cheque or promissory note, may be stamped within three months after it has been first received in British India,

(2) Where any such instrument cannot, with reference to the description of stamp prescribed therefor, be duly stamped by a private person, it may be taken within the said period of three months to the Collector, who shall stamp the same, in such manner as the Governor-General in Council may by rule prescribe, with a stamp of such value as the person so taking such instrument may require and pay for.

Note.—Cf. Act I, 1879, s. 17.

An instrument of assignment was executed in Australia on the 26th May, 1862, when the Stamp Act of 1860 was in force in British India, and was received in Madras on the 22nd June, 1862, when the Stamp Act of 1862 was in force. Neither of these Acts contained any provision for stamping such an instrument after its receipt in British India, and it was held that as it was not chargeable under either Act, no penalty could be levied : *Ref.* (I. L. R. 14 Mad. 255). See also s. 3 (*c*) *n*.

Bills, cheques and notes drawn out of British India.

19. The first holder in British India of any bill-of-exchange, cheque or promissory note drawn or made out of British India shall, before he presents the same for acceptance or payment, or endorses, transfers or otherwise negotiates the same in British India, affix thereto the proper stamp and cancel the same :

Provided that,—

(*a*) if, at the time any such bill-of-exchange, cheque or note comes into the hands of any holder thereof in British India, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section 12 and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall so far as relates to such holder, be deemed to have been duly affixed and cancelled.

(*b*) nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

Note.—Cf. Act I, 1879, s. 18; and Act XVIII, 1869, s. 8. Cf. also 54 & 55 Vic., Ch. 39, s. 35; and 33 & 34 Vic., Ch. 97, s. 51.

The proviso is intended to protect a person who in good faith takes a foreign bill bearing a proper stamp, though it may afterwards turn out that such stamp was not affixed in accordance with the law: *Rep. Sel. Com.*, 21*st Sep.*, 1878.

The holder of a bill-of-exchange drawn abroad and having the proper adhesive stamp affixed to it is not bound to prove that the stamp was so affixed at the time the bill came into his possession: *Bradlaugh* v. *De Rin* (18 L. T. R. C. P. 904). *Per* Bovill, C. J., "We think it would be most inconvenient to require the plaintiff to show at what time the stamps were affixed. The proper stamps were there, and it is fair to assume that the provisions of the statute were duly complied with, unless the defendant had produced evidence to the contrary": *Id.*

To render a foreign bill admissible in evidence, it is not necessary for the holder to show that the proper person affixed and cancelled the stamp, provided it is properly affixed and stamped: *Mare* v. *Rony* (31 L. T. R. Q. B. 372).

Cancellation may be effected by stamping as well as by writing. Where a further question was raised as to whether the cancellation was by the proper person, Blackburn, J., saw no reason why the matter should not be settled by having the bills cancelled in open Court at any moment before verdict: *Viale* v. *Michael* (3 L. T. R. Q. B. 463).

D.—Of Valuations for Duty.

Conversion of amount expressed in foreign currencies.

20. (1) Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any currency other than that of British India, such duty shall be calculated on the value of such money in the currency of British India according to the current rate of exchange on the day of the date of the instrument.

(2) The Governor General in Council may, from time to time, by notification in the *Gazette of India*, prescribe a rate of exchange for the conversion of British or any foreign currency into the currency of British India for the purposes of calculating stamp-duty, and such rate shall be deemed to be the current rate for the purposes of sub-section (1).

Note.—Cf. Act I, 1879, ss. 19, 20; and Act XVIII, 1869, s. 10. Cf. also 54 & 55 Vic., Ch. 39, s. 6; and 33 & 34 Vic., Ch. 97, s. 11.

The present Act imposes no fixed rates of exchange as the Act of 1879 did, and therein follows the English Acts. For *Not.* under sub-s. (2); see App A.

Stock and marketable securities how to be valued.

21. Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable or other security, such duty shall be calculated on the value of such stock or security according to the average price or the value thereof on the day of the date of the instrument.

Note.—Cf. Act I, 1879, s. 21. Cf. also 33 & 34 Vic., Ch. 97, s. 12, from which it was borrowed ; and 54 & 55 Vic., Ch. 39, s. 6 and s. 122.

"*Stock.*"—This has been defined in the English Stamp Act, 1891, s. 122, to mean and include "any share in any stocks or funds transferable at the Bank of England or at the Bank of Ireland, and India promissory notes, and any share in the stocks or funds of any Foreign or Colonial State or Government, or in the capital, stock or funded debt of any County Council, corporation, company, or society in the United Kingdom, or of any foreign or colonial corporation, company or society."

"*Marketable Security.*" —This has similarly been defined to mean "a security of such a description as to be capable of being sold in any stock market in the United Kingdom."

Effect of statement of rate of exchange or average price.

22. Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject-matter of such statement, be presumed, until the contrary is proved, to be duly stamped.

Note.—Cf. Act I, 1879, s. 22. Cf. also 54 & 55 Vic., Ch. 39, s. 6 (2) ; and 33 & 34 Vic., Ch. 97, s. 13, from which it was borrowed.

Where a price or value is stated in the instrument, the stamp-duty must be calculated on the price or value so fixed. If it were otherwise, it would be impossible for the parties to a document to fix the amount or value for the purpose of determining what stamp-duty should be paid : *Bhairab Chandra Chowdhri* v. *Alek Jan* (I. L. R. 13 Cal. 268).

Instruments reserving interest.

23. Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

Note.—Cf. Act I, 1879, s. 23 ; and Act XVIII, 1869, s. 9.

An account stated and signed by a debtor, and stipulating for payment of interest, is sufficiently stamped as an acknowledgment of a debt with a one-anna stamp. The stipulation for payment of interest does not operate to make it chargeable with the higher duty of an agreement: *Girdhar Narain* v. *Umar Aju* (I. L. R. 4 Bom. 326). See also *Pruessing* v. *Ing* (4 B. & Ald. 204); and *Doe* v. *Snaith* (8 Bing. 146).

Per Westropp, C. J.:—"The provisions of s. 23 were doubtless intended by the Legislature to apply as well to transfers of property subject to non-marketable securities as to the conveyances or other instruments originally stipulating for the payment of interest. If in a mortgage itself interest were expressly made payable, stamp-duty would not be leviable on that mortgage in respect of such interest, by virtue of s. 23. But the benefits of this section are not limited to the mortgage itself, or other instrument by which the interest was originally made payable. Where property is transferred expressly subject to a mortgage or other incumbrance, the transferee, or such other person as pays the stamp-duty on the document of transfer would be entitled to the benefit of s. 23, if, in such document of transfer, it were expressly mentioned that the transfer is made subject to interest already due or thereafter to accrue due on the mortgage or other incumbrance, subject to which the transfer is expressly made:" *Sha Nagindas Jeychand* v. *Halalkori Nathwa Ghesla* (I. L. R. 5 Bom. p. 474). But see also *Shambhu Chandra Bepari* v. *Krishna Charu Bepari* (I. L. R. 26 Cal. 179).

How transfer in consideration of debt, or subject to future payment, etc., to be charged.

24. Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, such debt, money or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty:

Provided that nothing in this section shall apply to any such certificate of sale as is mentioned in Article No. 18 of Schedule I.

Explanation.—In the case of a sale of property subject to a mortgage or other incumbrance, any unpaid mortgage-money or money charged, together with the interest (if any) due on the same, shall be deemed to be part of the consideration for the sale;

Provided that, where property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

Illustrations.

(1) *A.* owes *B.* Rs. 1,000. *A.* sells a property to *B.*, the consideration being Rs. 500 and the release of the previous debt of Rs. 1,000. Stamp-duty is payable on Rs. 1,500.

(2) *A.* sells a property to *B.* for Rs. 500 which is subject to a mortgage to *C.* for Rs. 1,000 and unpaid interest Rs. 200. Stamp-duty is payable on Rs. 1,700.

(3) *A.* mortgages a house of the value of Rs. 10,000 to *B.* for Rs. 5,000. *B.* afterwards buys the house from *A.* Stamp-duty is payable on Rs. 10,000 less the amount of stamp-duty already paid for the mortgage.

Note.—Cf. Act I, 1879, s. 24; and Act XVIII, 1869, s. 34 (*b*). Cf. also 54 & 55 Vic., Ch. 39, s. 57; and 33 & 34 Vic., Ch. 97, s. 73, the terms of which are identical with para. 1 of s. 24.

The first proviso was introduced by Act VI of 1894, and is, together with the remainder of the section, new. See pp. 15, 24, and App. A., pt. iii.

Transfer subject to Charge.—The following opinions were expressed under s. 24 of the previous Act: The stamp-duty on a conveyance is assessed on the consideration for the conveyance. A conveyance may be made in consideration of a present payment of money or delivery of stock or of a debt or of an undertaking in the future to pay money or deliver stock. Where there is such an undertaking, the property is transferred *subject* to the payment. Where the property is under mortgage, the property is subject to the charge, but the transfer is not necessarily subject to the charge; it becomes so if it be accompanied by an undertaking to discharge the mortgage. The undertaking is in whole or in part the consideration. Where there is no such undertaking, the mortgage-debt cannot be regarded as forming any part of the consideration for the transfer. The stamp-duty payable on a certificate of sale is, however, not governed by this section, but by the express provisions of cl. 16, sched. i, (see art. 18): *Ref.* (I. L. R. 5 Mad. 18).

"Where property is sold subject expressly to the payment or transfer by the purchaser of any money or stock, whether such money or stock be charged upon the property or not, such payment or transfer becomes the consideration for the sale; and as soon as it is paid or transferred, and not till then, the purchaser is entitled to his conveyance. In such a case it is perfectly fair that the *ad valorem* stamp-duty should be calculated upon the amount of such money or stock. But where a property is merely sold, subject to a mortgage or other charge, the payment of such mortgage or charge forms, under ordinary circumstances, no part of the consideration for the purchase. The vendor simply sells, and the purchaser buys, an

encumbered property; and it is in no way essential to the validity of the sale that the mortgage or charge should be paid off;" *per* Garth, C. J. *Ref.* (I. L. R. 10 Cal. 92).

Per Turner, C. J., "Section 24 applies to cases in which the purchaser undertakes a liability, and his undertaking in such cases no doubt forms part of the consideration. It is one thing to make the sale subject to, in the sense of accompanied by, a condition to discharge a mortgage; it is another to sell property subject to a mortgage, that is to say, to sell the interest remaining in the mortgagor without imposing on the purchaser any personal obligation": *Ref.* (I. L. R. 7 Mad. 421).

A different opinion has been expressed by the Bombay High Court in the following cases:—*Sha Nagindas Jey Chand* v. *Halalkore Nathwa Gheesla* (I. L. R. 5 Bom. 470); *In re Vishnu Keshav Sathe* (I. L. R. 10 Bom. 58); and *Sinapaya* v. *Shivapa* (I. L. R. 15 Bom. 675). But the first two of these were cases of sale certificates which have now been expressly excluded from this section.

The explanation with its proviso to the present section are a compromise between the two divergent opinions, inasmuch as they provide that, while any unpaid mortgage-money or money charged shall be deemed to be part of the consideration for the sale, *i.e.*, for the purposes of stamp-duty, a mortgagee shall be entitled to deduct any duty already paid in respect of the mortgage from the duty payable on the transfer, the proviso being intended as a concession to a mortgagee who is himself the purchaser and is only purchasing the remaining interest of the mortgagor: *Rep. Sel. Com.*, 19*th Mar.*, 1898. See *App. A.* But the concession is expressly limited to a mortgagee. See p. 24. See also art. 18 *n.*

Section 57 of the English Stamp Act of 1891, the terms of which are identical, has been construed as follows:—"Where property is incumbered and is sold subject to the incumbrance, or even subject to a bond or condition that certain money shall be paid in future, then upon payment off of the incumbrance, or upon payment of the money stipulated to be paid in future, the purchaser obtains an estate discharged from the incumbrance, or bond, or condition, and the money so paid in discharge of the incumbrance, or bond, or condition is paid indirectly as part of the purchase-money of the estate, and therefore it is right that the sums of money, upon the payment of which the purchaser is able to obtain an unincumbered estate, should be taken into consideration as forming part of the purchase-money, and be added to the amount paid by the purchaser as the price of the incumbered estate, or as the price of the estate sold burthened with the condition of the payment of money in future": *Per* Bruce, J., in *Swayne* v. *Inland Revenue Commissioners* (L. R. [1899] 1 Q. B. p. 341). See also *per* Martin, B., in *Mortimore* v. *Commissioners of Inland Revenue* (2 H. & C. 838). For the history of the legislation on this subject, see *Commissioners of Inland Revenue* v. *Liquidators of City of Glasgow Bank* (8 Ret. 389).

"*Subject to the payment of any money.*"—These words contemplate a liability to pay money arising in some way other than as incident to and

inseparably connected with the property conveyed. Where a lease for years subject to the payment of an annual rent is conveyed or assigned, the very property conveyed is in its nature a qualified property, and the liability to pay rent arises out of the nature of the estate conveyed. The liability to pay rent is therefore not in the nature of a charge or incumbrance on the property: *Swayne* v. *Inland Revenue Commissioners* (*supra*).

Valuation in case of annuity, &c.

25. Where an instrument is executed to secure the payment of an annuity or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument or the consideration for such conveyance, as the case may be, shall, for the purposes of this Act, be deemed to be,—

(*a*) where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained—such total amount;

(*b*) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance—the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due; and

(*c*) where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance—the maximum amount which will or may be payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due.

Note.—Cf. Act I, 1879, s. 25; and Act XVIII, 1869, s. 12. Cf. also 54 & 55 Vic., Ch. 39, s. 56; and 33 & 34 Vic., Ch. 97, s. 72.

"*Calculated from the date on which the first payment becomes due.*"—These words have been substituted for 'next after the date of such instrument or conveyance.' The word "maximum" has also been substituted for 'total' in *cl.* (*c*).

Cl. (c).—This deals with contracts under which for some executed consideration money becomes immediately due, though payable by fixed periodical payments. An Entrance Certificate granted under the rules of the Uncovenanted Service Family Pension Fund is not within its scope: *Ref.* (I. L. R. 19 Cal. 499).

Stamp where value of subject-matter is indeterminate.

26. Where the amount or value of the subject-matter of any instrument chargeable with *ad valorem* duty cannot be, or (in the case of an instrument executed before the commencement of this Act) could not have been ascertained at the date of its execution or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient:

Provided that in the case of the lease of a mine in which a share of the produce is received as the rent or part of the rent, it shall be sufficient to have estimated such share, for the purpose of stamp-duty, at twenty thousand rupees a year, and the whole amount of such share, whatever it may be, shall be claimable under such lease:

Provided also that, where proceedings have been taken in respect of an instrument under section 31 or 41, the amount certified by the Collector shall be deemed to be the stamp actually used at the date of execution.

Note.—Cf. Act I, 1879, s. 26; and Act XVIII, 1869, s. 11.

The first proviso is new. The second proviso has been added to cover the case, where by accident, an instrument is insufficiently stamped originally and the proper duty is subsequently paid under ss. 41, 42: *Rep. Sel. Com.*, 19th *Mar.*, 1898. See *App. A.*

A difficulty arises in applying s. 26 to cases which were apparently not in contemplation of the Legislature. In the case of a lease chargeable according to the amount payable under the first year, it was held that where the amount of the rent reserved for the first year or indeed for any year of the term was, at the time of the execution of the instrument, incapable of ascertainment, it would be unjust to deprive the parties of their rights under the instrument, because they had failed to estimate the highest amount that might be recoverable in any year of the term, and that sufficient effect would be given to s. 26 by holding that, in the first year

of the term, no more could be recovered than the amount on which the stamp-duty was computed, but that, in any subsequent year, the amount recoverable is to be determined by the terms of the instrument: *Collector of Tanjore* v. *Ramasamier:* (I. L. R. 3 Mad. 342).

See also *Kistnasamy Pillay* v. *The Municipal Commissioners for the Town of Madras* (4 Mad. H. C. R. 120).

As to unascertainable profits, see *In the matter of Gajraj Singh* (I. L. R. 9 All. 585).

Where a document was properly stamped under Bom. Reg. VIII of 1827, but the plaintiff could not obtain on it a judgment for a sum or value beyond what was covered by that sum, it was held, that there was nothing to prevent his paying additional stamp-duty and penalty so as to obtain a judgment for a larger sum: *Mulji Bechar* v. *Jetha Jeshankar* (I. L. R. 10 Bom. 239).

Facts affecting duty to be set forth in instrument.

27. The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

Note.—Cf. Act I, 1879, s. 27; and Act XVIII, 1869, s. 34 (*a*). Cf. also 54 & 55 Vic., Ch. 39, s. 5; and 33 & 34 Vic., Ch. 97, s. 10.

A penalty for omission to comply with the provisions of s. 27 is provided by s. 64.

Where, by an agreement to lease, two properties were demised, the rent of the one being stated, while the rent of the other was not, but was ascertainable by reference to the rent paid by the tenants then in possession, and the stamp-duty had been properly calculated on both, it was held that the document was rightly stamped and properly admitted in evidence: *Parry* v. *Deere* (5 A. & E. 551). And so in the case of a conveyance, where in the consideration for the transfer was not set out in terms as required by the Act of 1858, but appeared from the recital of the agreement for the sale, it was held that, although the Commissioners might have insisted upon the insertion of the real and true consideration in the deed, the provision might be considered rather as directory than imperative, the real object being to obtain the revenue: *Furness Railway Company* v. *The Commissioners of Inland Revenue* (33 L. J. Ex. 173).

Direction as to duty in case of certain conveyances.

28. (1) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, provided that a distinct

consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

(2) Where property contracted to be purchased for one consideration for the whole, by two or more persons jointly, or by any person for himself and others, or wholly for others is conveyed in parts by separate instruments to the persons by or for whom the same was purchased, for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(3) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(4) Where a person, having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the whole, or any part thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with *ad valorem* duty in respect only of the consideration paid by such sub-purchaser, without regard to the amount or value of the original consideration ; and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers :

Provided that the duty on such last-mentioned conveyance shall in no case be less than one rupee.

(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller, or, where such duty would exceed five rupees, with a duty of five rupees.

Note.—Cf. Act I, 1879, s. 28. Cf. also 54 & 55 Vic., Ch. 39, s. 58; and 33 & 34 Vic., Ch. 97, s. 74.

E.—Duty by whom payable.

29. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

Duties by whom payable.

(*a*) in the case of any instrument described in any of the following Articles of Schedule I, namely :—

No. 2 (Administration Bond),
No. 6 (Agreement to Mortgage),
No. 13 (Bill of Exchange),
No. 15 (Bond),
No. 16 (Bottomry Bond),
No. 26 (Customs Bond),
No. 27 (Debenture),
No. 32 (Further Charge),
No. 34 (Indemnity-Bond),
No. 40 (Mortgage-Deed),
No. 49 (Promissory-Note),
No. 55 (Release),
No. 56 (Respondentia Bond),
No. 57 (Security Bond or Mortgage-Deed),
No. 58 (Settlement),
No. 62 (*a*) (Transfer of shares in an incorporated company or other body corporate),

No. 62 (*b*). (Transfer of Debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8),

No. 62 (*c*). (Transfer of any interest secured by a bond, mortgage-deed or policy of insurance),—by the person drawing, making or executing such instrument :

(*b*) in the case of a policy of insurance—by the person effecting the insurance :

(*c*) in the case of a conveyance (including a re-conveyance of mortgaged property) by the grantee : in the case of a lease or agreement to lease—by the lessee or intended lessee :

(*d*) in the case of a counterpart of a lease—by the lessor :

(*e*) in the case of an instrument of exchange—by the parties in equal shares :

(*f*) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates : and,

(*g*) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the whole property partitioned, or, when the partition is made in execution of an order passed by a Revenue-authority or Civil Court or arbitrator, in such proportion as such authority, Court or arbitrator directs.

Note.—Cf. Act I, 1879, s. 29 ; and Act XVIII, 1869, s. 6.

"*The parties thereto*" : *Cl. (g).—Per* Stuart, C. J., "By the expression 'the parties thereto' must be understood not merely the party or parties applying for partition, but the whole co-sharers, who must necessarily be parties in the partition-proceedings and equally bear the proper stamp-duty." *Per* Spankie, J., "The property comprised in the instrumen of partition has to be valued, and the parties thereto contribute towards the expense of the stamp in proportion to their shares in the property. If a stamp of one hundred rupees was required, and the

property was worth ten thousand rupees, and five shareholders being co-owners, *divided*, or *agreed* to divide, in severalty, the proportionate value of their shares would be two thousand rupees each, and each one would pay the duty on two thousand rupees, unless there was an agreement to the contrary, or where a Revenue-authority had directed otherwise in a partition made under his orders. The last part of s. 29 of the Act gives the Revenue-officer full authority in the matter, and the 'final order' is the instrument of partition": *Ref.* (I. L. R. 2 All. 664).

Where by an instrument of partition, a division of family property is effected, each member must pay according to the share which he has taken under the partition: *Ref.* (I. L. R. 15 Mad. 164).

Obligation to give receipt in certain cases.

30. Any person receiving any money exceeding twenty rupees in amount, or any bill of exchange, cheque or promissory note for an amount exceeding twenty rupees, or receiving in satisfaction or part satisfaction of a debt any moveable property exceeding twenty rupees in value, shall, on demand by the person paying or delivering such money, bill, cheque, note or property, give a duly stamped receipt for the same.

Note.—Cf. Act I, 1879, s. 58; and Act XVIII, 1869, s. 27 (*a*).

The words "or part satisfaction" are new.

A penalty for refusal to give a receipt is provided by s. 65. But there is no corresponding obligation on the payer to *take* one. A party making payment is in no case obliged to take a receipt; he may prove the payment by other evidence, as he may even when a receipt has been taken: *Veal* v. *Warner*, Notes (2 Saun. Rep. 325*a*).

Where a debtor paid his creditor a sum of money and accepted a receipt without a stamp, promising to affix one himself, it was held that he had not committed the offence of abetment of making an unstamped receipt, for he did not aid the offence by any act, because he did nothing, nor by any illegal omission, for he did all he could do, he asked for a stamped receipt, and, on being informed that it was impossible to give him one, as the creditor had no stamp, he took the only thing he could get, that is, the receipt without the stamp: *Empress* v. *Mitthu Lal* (I. L. R. 8 All. 18).

As to the liability of a principal for the act of an agent failing to comply with the provisions of this section. See s. 62 *n*.

See also s. 2 (23), s. 35 (*b*), s. 65, and art. 53.

CHAPTER III.

ADJUDICATION AS TO STAMPS.

Adjudication as to proper stamp.

31. When any instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Collector may in each case direct, the Collector shall determine the duty (if any) with which, in his judgment, the instrument is chargeable.

(2) For this purpose the Collector may require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly :

Provided that—

(*a*) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an enquiry as to the duty with which the instrument to which it relates is chargeable ; and

(*b*) every person by whom any such evidence is furnished, shall, on payment of the full duty with which the instrument to which it relates, is chargeable, be relieved from any penalty which he

may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

Note.—Cf. Act I, 1879, s. 30; and Act XVIII, 1869, s. 39. Cf. also 54 & 55 Vic., Ch. 39, s. 12; and 33 & 34 Vic., Ch. 97, ss. 18, 20.

Certificate by Collector.

32. (1) When an instrument brought to the Collector under section 31 is, in his opinion, one of a description chargeable with duty, and

(*a*) the Collector determines that it is already fully stamped, or

(*b*) the duty determined by the Collector under section 31, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid,

the Collector shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid.

(2) When such instrument is, in his opinion, not chargeable with duty, the Collector shall certify in manner aforesaid that such instrument is not so chargeable.

(3) Any instrument upon which an endorsement has been made under this section, shall be deemed to be duly stamped or not chargeable with duty, as the case may be; and, if chargeable with duty, shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped:

Provided that nothing in this section shall authorize the Collector to endorse—

(*a*) any instrument executed or first executed in British India and brought to him after the expiration of one month from the date of its execution or first execution, as the case may be;

(*b*) any instrument executed or first executed out of British India and brought to him after the

expiration of three months after it has been first received in British India ; or

(*c*) any instrument chargeable with the duty of one anna, or any bill-of-exchange or promissory note, when brought to him, after the drawing or execution thereof, on paper not duly stamped.

Note.—Cf Act I, 1879, s. 31 ; and Act XVIII, 1869, s. 39. Cf. also 54 & 55 Vic., Ch. 39, s. 12 ; and 33 & 34 Vic., Ch. 97, s. 18.

Any instrument upon which an endorsement has been made shall be deemed to be 'duly stamped,' and may be acted upon as if it had been originally duly stamped : *Ref.* (I. L. R. 11 Mad. 37).

Even if the Collector endorsed, under this section, an instrument, such as a promissory note, which he had no authority to endorse, the irregularity would not prevent the admission of the document as evidence : *Girdhari Das* v. *Jagan Nath* (I. L. R. 3 All. 115). This has been approved in *Deva Chand* v. *Hirachand Kamaraj* (I. L. R. 13 Bom. p. 456).

The same principle has been applied to a registrar's indorsement on a deed of due registration : *Mohamed Ewaz* v. *Birj Lall* (L. R. 4 I. A. p. 175). See also *Prudential Mutual Assurance Investment and Loan Association* v. *Curzon* (8 Ex. 97). See also s. 35 (*c*).

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CHAPTER IV.

INSTRUMENTS NOT DULY STAMPED.

Examination and impounding of instruments.

33. (1) Every person having by law or consent of parties authority to receive evidence, and every person in charge of a public office, except an officer of police, before whom any instrument, chargeable, in his opinion, with duty, is produced or comes in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

(2) For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in British India when such instrument was executed or first executed :

Provided that—

(*a*) nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound, if he does not think fit so to do, any instrument coming before him in the course of any proceeding other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898 ;

(*b*) in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

(3) For the purposes of this section, in cases of doubt,—

(*a*) the Governor-General in Council may determine what offices shall be deemed to be public offices; and

(*b*) the Local Government may determine who shall be deemed to be persons in charge of public offices.

Note.—Cf. Act I, 1879, s. 33; and Act XVIII, 1869, ss. 20, 23.

Chapter IV contains the new preventive provisions, the main object of which is to secure the proper scrutiny of instruments liable to stamp-duty when produced by their possessors, and the effective working of the criminal penalty clauses as a deterrent to wilful evasions. Under the former law many evils existed; the obligation to see that all documents produced in courts and public offices were properly stamped, was generally ignored unless and until the parties producing them desired to put the documents in evidence. It was not an uncommon thing for persons to produce documents improperly stamped, and, on being told that they would have to pay a specified amount by way of penalty, to withdraw the documents and forego putting them in evidence. In such cases they were allowed to escape punishment for the offence which they had committed in not stamping or sufficiently stamping their instruments, and which is not the less an offence against the law and punishable as such, whether they wished to use the instrument or not: *St. O. & R.* (1878).

"*Every Person.*"—This would include not only all judicial officers, but persons acting as arbitrators, special commissioners and the like, and also all executive officers having charge of any office, except police officers: *Rep. Sel. Com., 21st Sep.*, 1878.

All a public officer is bound to do under s. 33 is to examine such an instrument with a view to ascertaining whether it bears a stamp of the proper value and description. If, however, it should happen that the instrument was not duly stamped owing to some circumstance which did not appear on the face of it, as *e.g.*, if a stamp had been illegally affixed after execution, and this fact should appear incidentally in the course of some proceeding before the officer, it would of course be his duty to impound it and proceed in regard to it in the manner prescribed by the Act: *Rep. Sel. Com., 31st Dec.*, 1878.

When a judicial officer sees reason to doubt the *genuineness* of a stamp filed before] him, the stamp should be forwarded to the Collector of the district, who will examine it, and satisfy himself, if possible, as to its character, reporting the result to the officer sending it. Care should be taken to retain an examined copy of any document bearing a stamp which may be forwarded to the Collector under the above orders: *Cal. H. C. C. O. No.* 8, 14*th Jan.*, 1880.

Rule of Construction.—*Per* Wilson, J., "The Stamp Act in India ought to be construed according to the same principles of construction as the Stamp Act in England and the earlier Stamp Acts in this country": *Ramen Chetty* v. *Mohamed Ghouse* (I. L. R. 16 Cal. p. 435).

"The Stamp Act is a Revenue Act, an Act which imposes pecuniary burdens, and the rule of construction in respect of such Acts is that, in case of a doubt, the construction most beneficial to the subject is to be adopted. The subject is not to be taxed, and therefore not to be compelled in this case to pay the higher duty unless the language is clear and unambiguous": *per* Field, J., *Anonymous Case* (I. L. R. 10 Cal. p. 282).

Per Garth, C. J., "When a particular construction has for some years been put upon a fiscal enactment *in favour of the public*, and that construction has been generally acted upon and acquiesced in by the Government, I think a strong presumption arises in favour of that construction; and I consider moreover that no other construction, unfavourable to the public, should afterwards be put upon the enactment, except for some very cogent reason indeed." *Id.* p. 280. See also *Kishori Lall Roy* v. *Sharat Chunder Mozoomdar* (I. L. R. 8 Cal. 593): *Ranier* v. *Gould* (I. L. R. 13 Mad. 255), and the cases there cited; and also *Ref.* (I. L. R. 9 Mad. p. 148).

"The rule of law that no pecuniary burden can be imposed upon the subjects of this country, by whatever name it may be called, whether tax, due, rate or toll, except upon clear and distinct legal authority, established in proof by those who seek to impose the burden has been so often the subject of legal decision that it may be deemed a legal axiom, and requires no authority to be cited in support of it": *per* Wilde, C. J., *Gosling* v. *Veley* (12 Q. B. 407). See also *S. C.* (4 H. L. pp. 727, 781): and *Denn* v. *Diamond* (4 B. & C. p. 245).

"The art of interpreting Statutes of this character—statutes which impose taxation—cannot be considered an exact science; it is rather a practical art, and the questions which arise cannot be dealt with as though they were simple questions to be settled upon principles of common law:" *per* Wills, J., in *Swayne* v. *Inland Revenue Commissioners* (L. R. [1899] 1 Q. B. p. 344).

"It must be observed that, *in dubio*, you are always to lean against the construction which imposes a burden on the subject. The meaning of the Legislature to tax him must be clear": *per* Lord Brougham, in *Stockton Railway Company* v. *Barrett* (11 Cl. & F. p. 607).

"If there is a doubt as to the meaning of the Stamp Act, it ought to be construed in favour of the subject, because a tax cannot be imposed without clear and express words for that purpose. It is sufficient to say that we ought to read the language of the Act most beneficially for the subject:" *per* Pollock, C. B., *Gurr* v. *Scudds* (11 Ex. 190). See also *Marquis of Chandos* v. *Commissioners of Inland Revenue* (6 Ex. at p. 479). "When the legislature assume to impose a tax on the subject, they must do so in clear and distinct terms; if the matter remains in doubt, the subject is entitled to judgment": *per* Lord Esher, M. R., *Commissioners of Inland Revenue* v. *Angus* (23 Q. B. D. p. 589).

The party who seeks to bring an instrument within the Stamp Act must show clearly that it falls within it. The Court can make no

intendments in favour of the liability: *Phillips* v. *Morrison* (13 L. J. Ex. 212).

Per Parke, B., "It is a well-settled rule of law that every charge on the subject must be imposed by clear, unambiguous words:" *Wroughton* v. *Turtle* (11 M. & W. p. 567). *Per* Park, J., "We must look to the precise words of these Revenue Acts, because, in some degree, they operate as penalties": *per* Bosanquet, J., "In the construction of a Statute imposing a duty we must take care that no higher duty is imposed than the legislature intended": *Doe* v. *Snaith* (8 Bing. p. 152).

"The Acts which impose a tax or charge upon the subject cannot be extended by implication. If the express words of the enactment do not warrant or necessitate a demand of duty or charge, it is not competent to a court of law in construing such enactment to extend it or to give the words a meaning beyond their strict and literal signification, so as to include any case which may reasonably come within the spirit of the enactment:" *per* Norman, C. J., *Port Canning Land Company, Ld.* (16 W. R. 208). See also *Dullabh Shivlal* v. *Hope* (8 Bom. H. C. R. A. C. J. 213).

Sub-section (2).—The value and description of stamp required are to be determined by the Act in force at the date of execution: *Ref.* (I. L. R. 5 Mad. 394): *Clark* v. *Roche* (L. R. 3 Q. B. D. 170). See also ss. 2 (11), and 35 *n.* pp. 112, 113.

Stamped paper signed in blank.—Where a person chooses to entrust to his own man of business a blank paper duly stamped as a bond, and signed and sealed by himself, in order that the instrument may be duly drawn up and money raised upon it for his benefit, if the instrument is afterwards duly drawn up and money obtained upon it from persons who have no reason to doubt the *bona fides* of the transaction, it must, in the absence of any evidence to the contrary, be taken that the bond was drawn in accordance with the obligor's wishes and instructions. Lord Mansfield says: "Nothing is so clear as that an endorsement on a blank note is a letter of credit for an indefinite sum. It does not lie in the defendant's mouth to say that the endorsements were not regular": *Wahidunnessa* v. *Surgadass* (I. L. R. 5 Cal. 39).

Unexecuted draft.—A draft agreement was duly prepared and submitted to the Solicitors of a Company, and by them approved and returned, and at a meeting of the Directors a resolution passed empowering the Solicitors to sign the agreement on behalf of the Company, although in fact it was never executed. In a subsequent action the plaintiff offered the draft, not as an agreement *per se* (it being neither dated, stamped, nor signed) but for a collateral purpose, and it was held that the draft was inadmissible for want of a stamp, inasmuch as it could only be relied on as proof of the special agreement, the plaintiff being precluded from suing upon an implied contract: *Chadwick* v. *Clarke* (1 C. B. 700).

Where an agreement which had been drawn up and sent to a person for signature was returned unexecuted along with a letter approving of the agreement, it was held that the document could be admitted in evidence on

payment of a penalty: *Cavalciro* v. *Puget* (4 F. & F. 537). But where a draft agreement had endorsed on it the following memorandum signed by the parties—"We approve of this draft," it was held that the words did not import an agreement, and that the document was admissible without a stamp: *Lambourn* v. *Pedgriph* (4 C. & P. 312); and see also *Hill* v. *Johnson* (3 C. & P. 456).

Special provision as to unstamped receipts.

34. Where any receipt chargeable with a duty of one anna is tendered to or produced before any officer unstamped in the course of the audit of any public account, such officer may in his discretion, instead of impounding the instrument, require a duly stamped receipt to be substituted therefor.

Note.—This is a new provision. Cf. 54 & 55 Vic., Ch. 39, s. 102.

Instruments not duly stamped inadmissible in evidence, etc.

35. No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped:

Provided that—

(*a*) any such instrument not being an instrument chargeable with a duty of one anna only, or a bill-of-exchange or promissory note, shall, subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable, or, in the case of an instrument insufficiently stamped, of the amount required to make up such duty, together with a penalty of five rupees, or, when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion;

(*b*) where any person from whom a stamped receipt could have been demanded, has given an unstamped receipt and such receipt, if stamped,

would be admissible in evidence against him, then such receipt shall be admitted in evidence against him on payment of a penalty of one rupee by the person tendering it ;

(*c*) where a contract or agreement of any kind is effected by correspondence consisting of two or more letters and any one of the letters bears the proper stamp, the contract or agreement shall be deemed to be duly stamped ;

(*d*) nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a Criminal Court, other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898 ;

(*e*) nothing herein contained shall prevent the admission of any instrument in any Court when such instrument has been executed by or on behalf of the Government, or where it bears the certificate of the Collector as provided by section 32 or any other provision of this Act.

Note.—Cf. Act I, 1879, s. 34 ; and Act XVIII, 1869, ss. 18, 28. Cf. also 54 & 55 Vic., Ch. 39, s. 14 ; and 33 & 34 Vic., Ch. 97, ss. 16, 17. Clauses (*b*) and (*e*) are new.

"*Chargeable with duty.*"—The onus of impeaching an instrument for want of a stamp, or of showing that a higher stamp was necessary, lies on the party who objects to its being received in evidence : *Wilson* v. *Smith* (12 M. & W. p. 404). See also *The King* v. *Inhabitants of Enderby* (2 B. & Ad. 205) : *Marine Investment Company* v. *Haviside* (L. R. 5 H. L. 624). See *n.* under 'Presumption', *post.*

The objection to the stamp, whether for insufficiency or absence, should in general be taken before the instrument is read : Byles on Bills.

"*For any purpose.*"—These words are express. Formerly an unstamped document could be admitted, not to give effect thereto, but for a *collateral* purpose : *Rustomji Edulji Croos* v. *Cursetji Sorabji Croos* (I. L. R. 4 Bom. 349).

The words appear to be free from ambiguity and to prevent an instrument which is chargeable with a one-anna stamp, and which cannot be admitted on payment of a penalty, from being admitted in evidence '*for*

any purpose' including the purpose of saving limitation: *Mulji Lálá* v. *Lingu Makaji* (I. L. R. 21 Bom. 201). But it has been held that although an acknowledgment, for want of a proper stamp, could not be 'acted upon' as an acknowledgment of a particular sum being due, it might, without violating the intention of the Stamp Act, be used for the collateral purpose of showing an acknowledgment of an existing liability in respect of goods sold: *Fatechand Harchand* v. *Kisan* (I. L. R. 18 Bom. 614).

"In each case the instrument of acknowledgment must be carefully examined in connexion with the surrounding circumstances to ascertain whether it has been signed to support evidence of a debt: *Binjaram* v. *Rajmohan Roy* (I. L. R. 8 Cal. 288); *Bishamber* v. *Naval Kishore* (I. L. R. 15 All. 56). Upon the result the decision as to the admissibility or non-admissibility of the unstamped acknowledgment will depend: *per* Farran, C. J., *Mulji Lálá* v. *Lingu Makaji* (I L. R. 21 Bom. p. 205).

Per Lord Tenterden, C. J., "An unstamped bill, or one improperly stamped, cannot be read to the jury as evidence of the contract, or any part of it, in respect of which the plaintiff sues. Such an instrument may be looked at by the Court for the purpose of seeing whether it requires a stamp, or is properly stamped. It may be looked at by the jury also for a collateral object, as was done in the case of *Gregory* v. *Frazer* (3 Camp. 454), where the defence was, that the maker of a note was drunk at the time the money was advanced, and was imposed upon by the plaintiffs, and the handwriting of the note was vouched as proof of that fact": *Jardine* v. *Payne* (1 B. & Ad. p. 670).

"The object of both the statute and common law would be defeated, if a contract, void in itself, could not be impeached, because the written evidence of it is unstamped, and therefore inadmissible. If that were so, a party entering into such agreement might avoid the consequences of its illegality, by taking care that no stamp should be affixed to it. I think, therefore, that in all cases, where the question is whether the agreement is void at common law or by statute, and the party introduces it, not to set it up and establish it, but to destroy it altogether, there is no objection to its admissibility": *per* Lord Abinger, C. B., *Coppock* v. *Bower* (4 M. & W. p. 366).

An unstamped document, otherwise inadmissible, has been admitted to prove the fact of bribery, see *Dover* v. *Maestaer* (5 Esp. 92); and also to prove usury, see *Nash* v. *Duncomb* (1 Moo. & R. 184); or to show that it was part of a scheme of fraud; *Reg.* v. *Gompertz* (9 Q. B. p. 839). And see *Ponsford* v. *Walton* (L. R. 3 C. P. 167), and *Ex parte Squire* (L. R. 4 Ch. A. 47) where an assignment of a debtor's property, though unstamped, was admitted as evidence of an act of bankruptcy.

In *Evans* v. *Prothero* (1 D. M. & G. 572), it was held that a document containing all the requisites to make a valid contract, and purporting to be a receipt, though, by reason of its being insufficiently stamped, inadmissible as such, may be received as evidence of the contract. This has been explained by Kekewich, J., to mean only that a document insufficiently

stamped is not admissible in evidence, unless the fact to be proved is something collateral to the document itself. He accordingly held that a promissory note insufficiently stamped cannot be admitted in evidence to prove the receipt of the money for which the note was given, this being of the very essence of the promissory note itself and not collateral to it: *Ashling* v. *Boon* (L. R. [1891] 1 Ch. 568); *Matheson* v. *Ross* (2 H. L. C. 286).

If a receipt for money and an agreement are written on the same piece of paper, this is receivable in evidence as a receipt, if it has a receipt stamp, without an agreement stamp: *Grey* v. *Smith* (1 Camp. 387); and see *Matheson* v. *Ross* (*supra*).

"Where an instrument contains several distinct contracts, and as such requires several stamps, it may be used as evidence of one contract for which it was stamped, although it would not be admissible as evidence in respect of the contract for which it was not stamped": *per* Peacock, C. J., *Luchmeepat Singh Doogur* v. *Mirza Khyrat Ali* (12 W. R. F. B. p. 12), *Evans* v. *Pratt* (11 L. J., C. P. 87).

But a document which is inadmissible in evidence may be handed to a witness to refresh his memory. See *n.*, *post.*

"*Unless such instrument is duly stamped.*"—These words were substituted for 'unless such instrument *bears* a stamp,' in Act XVIII of 1869, under which it was held—See *Sreemutty Noor Bibi* v. *Shaikh Rumzan* (24 W. R. 198); *Kali Churn Das* v. *Nobo Kristo Pal* (9 C. L. R. 272); and *Bhâuram Madan Gopal* v. *Ramnarayan Gopal* (12 Bom. H. C. R. 208)—that it was no business of the Court to enquire at what time the stamp was affixed, provided the instrument *bore* the proper stamp. But now the words '*duly stamped*' (s. 2 [11]) would not only mean bearing a stamp of not less than the proper value, but also stamped at the right time (ss. 17, 18, 19), in the proper manner (ss. 13, 14), with the requisite description of stamp (ss. 10, 11) and the stamp rules (*App. A.*), and duly cancelled (ss. 12, 13). The definition of 'duly stamped' makes it necessary that an instrument to be duly stamped should be stamped with a stamp not only of the amount required by law, but also in the manner required by law. If, therefore, an instrument is not written on the exact number of impressed sheets required by the rules under the Stamp Act, it cannot be held to be 'written upon paper bearing an impressed stamp in accordance with the law in force in British India,' the law being contained in the rules under the Act as well as in the Act itself: *Letter No.* 396, 18*th April*, 1882: (See I. L. R. 7 Mad. p. 178.)

A receipt stamped after execution, *i.e.*, in contravention of s. 17, was held to be not 'duly stamped' and therefore inadmissible in evidence. It was held, also, that evidence is admissible to ascertain at what time an instrument has been stamped: *Jethibai* v. *Ramchandra Narottam* (I. L. R. 13 Bom. 484).

'Duly stamped' would mean stamped with the value and description of stamp required by the law in force when the instrument was first executed: See s. 33 (2): *Ref.* (I. L. R. 5 Mad. 394): *Clarke* v. *Roche* (L. R. 3 Q. B. D. 170). See also s. 2 (11), and 33 (2).

"*Subject to all just exceptions.*"—A Court might, under s. 20, Act XVIII of 1869, have refused to allow a defect as to stamp-duty to be remedied, unless it were proved affirmatively to its satisfaction that there was no intention to evade the payment of stamp-duty: *Gambhirmal* v. *Chejmal* (10 Bom. H. C. R. 406); *Prosunna Nath Lahiree* v. *Tripoora Soonduree Dabee* (24 W. R. 88).

But, as a general rule, a Civil Court is bound to allow the defects in an insufficiently stamped deed to be made good in the manner which the law has provided, when there is no reason to suspect any design on the part of the holder to defraud the revenue: *Pendse* v. *Malse* (3 Bom. H. C. R. p. 101).

"*Amount required to make up such duty.*"—Stamps already on an instrument may be taken into account in making up the aggregate of the stamps required: *Balaji Mahadev* v. *Krishaji Chimnaji* (6 Bom. H. C. R. A. C. J. 95). But it has been held otherwise in *Ref.* (I. L. R. 8 Mad. 87); and in *Ref.* (I. L. R. 15 Mad. 259).

Cl. (a).—Promissory notes not 'duly stamped,' *i.e.*, at or before execution, cannot be stamped by the Court and received in evidence: *Manick Chand* v. *Jomoona Doss* (I. L. R. 8 Cal. 645); *Nandan Misser* v. *Chatterbati* (13 B. L. R. App. 33); *Chinna Nerumal Naicker* v. *Annammal* (7 Mad. H. C. R. 361); *Dosabhai Kavasji* v. *Kherbadji Hormasji* (7 Bom. H. C. R. O. C. J. 180). Nor can hundies: *Mothura Mohun Roy* v. *Peary Mohun Shaw* (I. L. R. 4 Cal. 259); *Mahomed Mahamatulla Sahib Garu* v. *Ward* (5 Mad. H. C. R. 391).

A promissory note executed, when the Stamp Act of 1869 was in force and not 'duly stamped,' *i.e.*, stamped according to that Act, cannot be admitted in evidence under s. 34, Stamp Act, 1879, on the ground that it falls within the definition of a bond in the latter Act: *Narâyanan Chetti* v. *Karuppathan* (I. L. R. 3 Mad. 251).

Consideration proved independently:—Where an instrument is not admissible in evidence by reason of its not having been duly stamped, *e.g.*, a bill-of-exchange or a promissory note, consideration may, under certain circumstances, be proved independently. When a cause of action for money is once complete in itself, whether for goods sold, or for money lent, or for any other claim, and the debtor then gives a bill or note to the creditor for payment of the money at a future time, the creditor, if the bill or note is not paid at maturity, may always, as a rule, sue for the original consideration, provided that he has not endorsed or lost or parted with the bill or note under such circumstances as to make the debtor liable upon it to some third person. In such cases the bill or note is said to be taken by the creditor *on account of the debt*, and if it is not paid at maturity, the creditor may disregard the bill or note and sue for the original consideration. But when the original cause of action is the bill or note itself, and does not exist independently of it, as for instance when, in consideration of *A* depositing money with *B*, *B* contracts by a promissory note to repay it with interest at six months' date, here there is no cause of action for money lent otherwise than in the note itself, because the deposit is made upon the terms contained in the note and no other. In such a case the note is the only contract

between the parties, and if for want of a proper stamp or some other reason the note is not admissible in evidence, the creditor must lose his money : *Sheikh Akbar* v. *Sheikh Khan* (I. L. R. 7 Cal. p. 259). See also *Radhakant Shaha* v. *Abhoychurn Mitter* (I. L. R. 8 Cal. 721) : *Golap Chand Marwaree* v. *Thakurani Mohokam Kvaree* (I. L. R. 3 Cal. 314) ; *Promotha Nath Sandal* v. *Dwarka Nath Dey* (I. L. R. 23 Cal. 851).

And where a promissory note was inadmissible for want of a stamp, yet looking at the correspondence and the facts of the case it appeared that the promise was made by a verbal adoption of certain terms which had already been stated, and on that view the document was only evidence of a verbal agreement which had been entered into previously, the plaintiff succeeded on the ground that there was evidence outside the document of an agreement on which the defendant was liable, though if the case had stood on the document alone he would have failed : *Yeo* v. *Dawe* (53 L. T. R. N. S. 125). And see also *Brown* v. *Watts* (1 Taunt. 353) ; *Farr* v. *Price* (1 East. p. 58) ; *Tyte* v. *Jones* (*Id. n.*) ; and *per* Lord Kenyon, C. J., in *Alves* v. *Hodgson* (7 T. R. p. 243), in *Wilson* v. *Kennedy* (1 Esp. p. 246), and in *Wade Beasley* (4 Esp. p. 7).

And so where a suit was brought to recover the price of goods supplied, and the claim would have been barred by limitation but for a certain document, tendered in evidence as an acknowledgment of the debt, it was held that the document was admissible as such, on the stamp it bore (one-anna), although it might also be regarded as a promissory note (and as such was insufficiently stamped), for the question between the parties was not whether the defendant had promised to pay the plaintiff his debt, but whether that debt was due and recoverable, the plaint being also substantially framed as for a debt due : *Kanhaya Lal* v. *Stowell* (I. L. R. 3 All. 581) ; *Balbhadar Prasad* v. *Maharajah of Betia* (I. L. R. 9 All. 351) : *Hira Lal* v. *Datadin* (I. L. R. 4 All. 135). See also *Krishnasami* v. *Rangasami* (I. L. R. 7 Mad. 112).

But, on the other hand, where a suit was brought to recover on a hundi and a Court of first instance held that, while the hundi was insufficiently stamped and therefore inadmissible, the plaintiff might recover the consideration on independent evidence, and gave him a decree, it was held in second appeal that the suit was not brought to recover the consideration, but was brought on the hundi, and that plaintiff must fail as the hundi was insufficiently stamped : *Valiappa* v. *Mahommed Khasim* (I. L. R. 5 Mad. 166). See also *Aukur Chunder Roy* v. *Madhub Chunder Ghose* (21 W. R. 1) : and *Pothi Reddi* v. *Velayudasivan* (I. L. R. 10 Mad. 94).

Nor would the admission of its contents by the defendant avail the plaintiff if the document were itself inadmissible for want of a stamp : *Damodar Jagannath* v. *Atmaram Babaji* (I. L. R. 12 Bom. 443). See also *Chenbasapa* v. *Lakshman Ramchandra* (I. L. R. 18 Bom. 369) : and see *per* Sargent, C. J., in *Ralli* v. *Caramalli Fazal* (I. L. R. 14 Bom. p. 111).

Refreshing memory by document.—But an insufficiently stamped promissory note, though inadmissible in evidenee, may be handed to a witness to refresh his memory and obtain from him an admission of the

loan, and this notwithstanding the provision of the Stamp Act, 1891, that an instrument not duly stamped "shall not be given in evidence or be available for any purpose whatever": *Birchall* v. *Bullough* (L. R. [1896] Q. B. 325). The same has been held in the case an unstamped receipt: *Rambert* v. *Cohen* (4 Esp. 213); *Jacob* v. *Lindsay* (1 East. 460): *Veale* v. *Warner*, *Notes* (2 Saund. 325*a*): *Maugham* v. *Hubbard* (8 B. & C. 14). And it has also been held that the copy of a document may be used by a witness to refresh his memory as to the contents of the original, upon the non-production of the original by the opposite party after notice to produce: *Braythwayte* v. *Hitchcock* (10 M. & W. 494).

Where no receipt has been taken payment may be proved by other evidence, and this may be done even when one has been taken; for it is not like the case of a contract, which, if reduced into writing, can be proved only by production of the writing: *Veale* v. *Warner*, *Notes*, (2 Saund. p. 325*a*). And where a receipt is void for want of a stamp it may be shown to a witness to refresh his memory. *Per* Lord Ellenborough, "The paper produced was not produced as evidence of itself; but it was a material memorandum, which the witness might refer to, and give parol evidence of the fact of payment, which he might do though a receipt had been so given": *Rambert* v. *Cohen* (4 Esp. 213).

Cl. (b.)—This is intended to cover all cases in which a receipt is sought to be put in evidence against the person who ought to have stamped it: *Rep. Sel. Com.*, 19*th Mar.*, 1898: See App. A.

See s. 2 (23), s. 65, and art. 53.

Cl. (c.)—This provides for the case of contracts which are to be gathered from correspondence when there is no formal instrument to be stamped: *Rep. Sel. Com.*, 19th *Mar.*, 1898: See App. A.

The provision is in accordance with the principle laid down in *Stead* v. *Liddard* (8 Moore Rep. p. 7); *Peate* v. *Dicken* (1 C. M. & R. 422); *Grant* v. *Maddox* (15 M. & W. 737); and *Boyd* v. *Krieg* (I. L. R. 17 Cal. 548). It practically disposes of the ruling in *Rainier* v. *Gould* (I. L. R. 13 Mad. 255).

Cl. (e).—This provision has been added to meet a possible case of hardship where a Collector has certified an amount as being the proper duty which the Court considers less than the proper duty, the party tendering not being to blame: *Rep. Sel. Com.*, 19*th Mar.*, 1898: App. A. See s. 32 (3).

Rule of interpretation.—In determining what provision of the stamp laws is applicable to a particular instrument, regard must be had to the real nature of the instrument, and not to the title which may have been given to it by the parties, if the contents of the instrument show that the title was a misnomer: *Pendse* v. *Malse* (3 Bom. H. C. R. A. C. p. 100).

"In applying the stamp law the stamp must be paid upon what is stated in the instrument, and cannot depend upon collateral evidence. If a man signs a promissory note payable on demand, it appears to me that the note ought to be stamped as a note payable on demand, although there

may be a collateral agreement between the parties that the holder of the note will not present it for a given time, or if paid on demand, that the maker of the note shall be entitled to a certain amount of discount to be deducted": *per* Peacock, C. J., *Chandra Kant Mookerjee* v. *Kartikcharan Chaile* (5 B. L. R. p. 103). See also *Ramen Chetty* v. *Mahomed Ghouse* (I. L. R. 16 Cal. 432).

In determining the stamp to be affixed to a document, the state of things existing at the time of its execution has alone to be regarded: *Chinnaiya Nattan* v. *Muttusvami Pillai* (1 Mad. H. C. R. p. 228). See also *Moran* v. *Mittu Bibee* (I. L. R. 2 Cal. p. 87).

"In order to determine whether any, and if any what, stamp-duty is chargeable upon an instrument, the legal rule is that the real and true meaning of the instrument is to be ascertained; that the description of it given in the instrument itself by the parties is immaterial, even although they may have believed that its effect and operation was to create a security mentioned in the Stamp Act, and they so declare. For instance, if a writing were headed by a recital that the parties had agreed to execute the promissory note thereinafter written, and yet if in truth the contract set forth was not a promissory note but an agreement of another character, the stamp-duty would be not that of a promissory note, but of the agreement. The question, therefore, stamp or no stamp, and if a stamp to what amount, is to be determined upon the real and true character of the writing": *per* Martin, B., *Limmer Asphalte Paving Co.* v. *Commissioners of Inland Revenue* (L. R. 7 Ex. 211). See also *The King* v. *Inhabitants of Ridgwell* (6 B. & C. 665); *Bull* v. *O'Sullivan* (L. R. 6 Q. B. 209); and *Gatty* v. *Fry* (L. R. 2 Ex. D. 265) and the cases there cited.

"For the purposes of the Stamp Acts, it cannot have been intended that a document should be treated as in part a promissory note and in part an agreement. It must be either one or the other. The question is, what is the dominant, the substantial effect of the instrument? The Courts have said that, in order to determine the question, two things must be inquired into—what is the intention of the parties, and what is the instrument in the common acceptation of men of business, or persons among whom it is commonly used": *per* Pollock, B., *Mortgage Insurance Corporation* v. *Commissioners of Inland Revenue* (L. R. 20 Q. B. D. p. 651); and see also *per* Lindley, J., in *British India Steam Navigation Company* v. *Commissioners of Inland Revenue* (L. R. 7 Q. B. D. p. 172).

"Where a document is not given and taken as a promissory note, and is not a promissory note in fact, the Stamp Act cannot apply": *per* Brett, M. R., *Yeo* v. *Dawe* (53 L. T. R. N. S. p. 126). This was subsequently explained by Lord Esher, M. R., thus:—"What I am reported to have said in *Yeo* v. *Dawe*, as to the parties not intending the document to be a promissory note, meant nothing more than that the intention of the parties is an element to be taken into account in considering what is the nature of the document: *Mortgage Insurance Corporation* v. *Commissioners of Inland Revenue* (L. R. 21 Q. B. D. p. 355). *Per* Kelly, C. B., "In all

these cases it appears to me that the substance of the transaction is alone to be considered upon the question, whether the instrument is liable to stamp-duty": *Christie* v. *Commissioners of Inland Revenue* (L. R. 2 Ex. p. 50). And see s. 33, n., *ante*.

Procedure.—In dealing with unstamped or insufficiently stamped instruments executed before the present Stamp Act came into force, the procedure to be adopted and the penalties to be levied should be regulated not by the old Acts which have been repealed, but by the Indian Stamp Act: see *Cal. H. C. G. L. No.* 14, 30*th Sep.*, 1880.

A Court rejecting a document as not properly stamped, should record a formal order to that effect, and also a direction to pay in the stamp fee and fine, if receivable: *Dewan Koonja Lall* v. *The Court of Wards* (25 W. R. 116).

Where the duty and penalty have not been tendered to and refused by a Court of first instance, an Appellate Court has no authority to direct reception of the document on a subsequent tender of that amount: *Champabaty* v. *Bibi Jibun* (I. L. R. 4 Cal. 213).

When the Legislature has not made any particular rule of conduct imperative, but leaves the procedure to be followed under particular circumstances within the discretion of a Court or Judge, it is intended that a sound and reasonable discretion should be exercised, and not that the matter should depend on the caprice or fancy of the Court or individual in whom the discretion may be vested. When a Court of original jurisdiction exercises the discretion vested in it in an irregular and unreasonable manner, it is the duty of an Appellate Court to rectify its erroneous procedure. If it refuse the relief which it has power to grant, arbitrarily, and without assigning any good reason, it is the duty of the Court, to which an appeal lies from its decision, to correct the error which has been committed: *Pendse* v. *Malse* (3 Bom. H. C. R. A. C. J. p. 100).

"Discretion, when applied to a Court of Justice, means *sound* discretion *guided by law*. It must be governed by rule, not by humour; it must not be arbitrary, vague, and fanciful; but legal and regular": *per* Lord Mansfield, in *R.* v. *Wilkes* (4 Burr. 2539).

Presumption.—"The Court shall presume that every document called for and not produced after notice to produce, was attested, stamped, and executed in the manner required by law": Evid. Act, s. 89.

"When a party refuses to produce a document which he has had notice to produce, he cannot afterwards use the document as evidence without the consent of the other party or the order of the Court." "*A.* sues *B.* on an agreement and gives *B.* notice to produce it. At the trial *A.* calls for the document and *B.* refuses to produce it. *A.* gives secondary evidence of its contents. *B.* seeks to produce the document itself to contradict the secondary evidence given by *A.*, or in order to show that the agreement is not stamped. He cannot do so": *Id.* s. 164.

Per Lord Ellenborough:—"Am I to presume that this agreement is unstamped in favour of a defendant who refuses to produce it; I ought rather to presume *omnia rite acta*, particularly after notice. I shall assume it to have been stamped until the contrary appear": *Crisp* v. *Anderson* (1 Stark. N. P. C. p. 36). See also *Pooley* v. *Goodwin* (4 Ad. & E. p. 99) and *Hart* v. *Hart* (1 Hare, 1); and the cases there cited.

If secondary evidence be tendered to prove the contents of an instrument either lost or detained by the opposite party after notice to produce it, it will be presumed that the original was duly stamped, unless some evidence to the contrary can be given: Taylor, Evid., s. 148. This was approved by Lord Cairns in *Marine Investment Company* v. *Haviside*.

The burden of proving an instrument to be unstamped lies, in the first instance, on the party who objects to its production on the ground that it is unstamped. When there is no evidence on either side, it will be presumed to have been stamped. But when once satisfactory evidence has been given that at a particular time the instrument was unstamped, there is an end of any presumption of law in favour of its having been stamped; the onus of proof is shifted, and the party who relies on the instrument must prove it to have been duly stamped: *Marine Investment Company* v. *Haviside* (L. R. 5 H. L. 624).

Where a defendant, on whom the 'onus probandi' lay showed that a document was at one time unstamped, it was held that, in the absence of any evidence to displace the presumption arising from that circumstance, it might have been presumed that it remained in the same state, but that the evidence of payment of stamp-duty and the sending of the instrument to London, and so forth, sufficed to get rid of the presumption, and to cast again upon the objector the burden of proving the want of a stamp: *Closmadeuc* v. *Carrel* (18 C. B. 36); see also *Sennandan* v. *Kollakiran* (I. L. R. 2 Mad. 208); and Dart, V. & P., pp. 276, 370.

Under s. 114, Evid. Act, "the Court may presume the existence of any fact which it thinks likely to have happened, regard being had to the common course of natural events, human conduct and public and private business, in their relation to the facts of the particular case." And under the Negotiable Instruments Act (XXVI of 1881) s. 118 (*f*) "until the contrary is proved, the following presumptions shall be made—that a lost promissory note, bill-of-exchange or cheque was duly stamped."

Loss of unstamped document.—A Court cannot admit in evidence an instrument not duly stamped upon levy of a penalty unless the instrument is actually produced before it. The original document must be forthcoming and a copy cannot be admitted upon payment of a penalty for there is no provision for levying a penalty in the case of a lost document which was not duly stamped: *Kallu* v. *Halki* (I. L. R. 18 All. 295); *Ranga Rau* v. *Bhavayammi* (I. L. R. 17 Mad. 473); *Kopasan* v. *Shamu* (I. L. R. 7 Mad. 440); *Arunachellum Chetty* v. *Olagappah Chetty* (4 Mad. H. C. R. 312). But see also *Haran Chunder Bhooree* v. *Russick Chunder Neogy* (20 W. R. 63).

Admission of instrument where not to be questioned.

36. Where an instrument has been admitted in evidence, such admission shall not, except as provided in section 61, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

Note.—Cf. Act I, 1879, s. 34, cl. 3.

Where a Court of first instance, ruling that a certain document was not a promissory note but an agreement, admitted the same on payment of penalty, it was held that the document having once been admitted, no contention of inadmissibility could be raised in special appeal: *Khoob Lall* v. *Jungle Singh* (I. L. R. 3 Cal. 787). See also *Lakhshmi Narayana Aiyar* v. *Suppara Gaundan* (3 Mad. H. C. R. 321); *Currie* v. *Chatty* (11 W. R. 520); *Enayetollah* v. *Shaikh Meajan* (16 W. R. 6); *Devachand* v. *Hirachand Kamaraj* (I. L. R. 13 Bom. 449); *Punchanund Dass Chowdhry* v. *Taramoni Chowdhrain* (I. L. R. 12 Cal. 64); *Shiddapa* v. *Irava* (I. L. R. 18 Bom. 737)

If an Appellate Court considers the document to be insufficiently stamped it may proceed under s. 61: *Gurpadapa bin Irapa* v. *Naro Vithal Kulkarni* (I. L. R. 13 Bom. 493); *Ref.* (I. L. R. 8 Mad. 564).

Where an instrument, which had been rejected by the Court of first instance as not duly stamped, was improperly admitted by the District Judge on appeal, the High Court held that they were precluded from allowing it to be called in question in second appeal, although the Judge was in error in admitting it: *Ramasami* v. *Ramasami* (I. L. R. 5 Mad. 220).

No appeal lies against the order of a Court requiring payment of a penalty on reception of an instrument in evidence, because the order is not one which affects the merits of the case or the jurisdiction of the Court. It is not appealable as a decree, because it is not a decree in any sense; nor is it appealable as an order imposing a fine, for a penalty under the Stamp Act is not a fine as contemplated by the Code of Civil Procedure. See s. 588 (29). *Per* Garth, C. J., "There is no doubt that if the plaintiffs had refused to pay the penalty, and the bond had consequently been rejected, the plaintiffs, if the Judge was wrong, might have appealed to this Court, upon the ground that he had committed an error of law in refusing to receive the document in evidence; and it certainly seems rather hard that, because the plaintiffs submitted to the judgment of the Court and paid the penalty, they should be without redress in a Court of Appeal. But such is the law as we read it, and we consider that the only remedy which the plaintiffs have, is to apply to the Revenue Board. We have had the opinion of that Board read to us. It seems to be of opinion that the bond was properly stamped in the first instance, and if that is so, there is no reason why the plaintiffs should not obtain from the Board the relief which we cannot give them here": *Sonaka Chowdrain* v. *Bhoobunjoy*

Shaha (I. L. R. 5 Cal. 311). See also *Efzalunissa* v. *Tej Ban* (I. L. R. 1 All. 725), and the cases there cited.

But the duty and penalty should be tendered. Where this has not been tendered to and refused by a Court of first instance, an Appellate Court has no authority to direct reception of the document on a subsequent tender of the amount: *Champabaty* v. *Bibi Jibun* (I. L. R. 4 Cal. 213); *Ram Krishna Gopal* v. *Vithu Shivaji* (10 Bom. H. C. R. 441); *Lakshmandas* v. *Rambhau* (I. L. R. 20 Bom. 791).

The effect of these rulings is (1) the improper rejection of a document is a good ground for appeal, if the duty and penalty have been tendered, but not otherwise; (2) the improper admission of a document cannot be called in question in appeal; (3) the improper levy of a penalty or stamp-duty cannot be remedied in appeal: the only remedy lies under s. 39 or s. 45.

Any omission in levying duty or penalty in case (2) may be rectified under s. 61.

Admission of improperly stamped instruments.

37. The Governor General in Council may make rules providing that, where an instrument bears a stamp of sufficient amount but of improper description, it may, on payment of the duty with which the same is chargeable, be certified to be duly stamped, and any instrument so certified shall then be deemed to have been duly stamped as from the date of its execution.

Note.—This is a new provision. It meets the difficulty raised in a *Reference* (I. L. R. 8 Mad. pp. 532-45), where it was held that an instrument which contravened one of the stamp-rules framed under the Act could not be admitted under the general provisions of the Act as an unstamped document in the absence of some special directions to that effect: See Rules 1, *n.*, and 16; *App. A.*

Instruments impounded how dealt with.

38. (1) When the person impounding an instrument under section 33 has by law or consent of parties authority to receive evidence and admits such instruments in evidence upon payment of a penalty as provided by section 35 or of duty as provided by section 37, he shall send to the Collector an authenticated copy of such instrument, together with a certificate in writing, stating the amount of duty and penalty levied in respect thereof, and shall send such amount

to the Collector, or to such person as he may appoint in this behalf.

(2) In every other case, the person so impounding an instrument shall send it in original to the Collector.

Note.—Cf. Act I, 1879, s. 35.

The words "or of duty as provided by section 37" are new.

In making returns to Collectors on account of duty and penalty levied by Civil Courts on instruments, a special form is to be used: *Cal. C. O. No.* 16, 4*th Dec.*, 1876.

Collector's power to refund penalty paid under s. 38, sub-section (1).

39. (1) When a copy of an instrument is sent to the Collector under section 38, sub-section (1), he may, if he thinks fit, upon application made to him in this behalf or, if no application is made, with the consent of the Chief Controlling Revenue-authority, refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument.

(2) When such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may refund the whole penalty so paid.

Note.—Cf. Act I, 1879, s. 36.

The words "or if no application is made, with the consent of the Chief Controlling Revenue-authority" are new.

In the case of instruments executed before the operation of this Act the penalty to be paid, and the procedure to levy it and to obtain a refund would be governed by this Act and not by the Act in force at the date of the instruments: See *Ref.* (I. L. R. 5 Mad. 394).

Collector's power to stamp instruments impounded.

40. (1) When the Collector impounds any instrument under section 33, or receives any instrument sent to him under section 38, sub-section (2), not being an instrument chargeable with a duty of one anna only or a bill-of-exchange or promissory note, he shall adopt the following procedure:—

(*a*) if he is of opinion that such instrument is duly stamped, or is not chargeable with duty, he shall

certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be :

(*b*) if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees ; or, if he thinks fit, ten times the amount of the proper duty or of the deficient portion thereof, whether such amount exceeds or falls short of five rupees.

Provided that, when such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may, if he thinks fit, remit the whole penalty prescribed by this section.

(2) Every certificate under clause (*a*) of sub-section (1) shall, for the purposes of this Act, be conclusive evidence of the matters stated therein.

(3) Where an instrument has been sent to the Collector under section 38, sub-section (2), the Collector shall, when he has dealt with it as provided by this section, return it to the impounding officer.

Note.—Cf. Act I, 1879, s. 37 ; and Act XVIII, 1869, ss. 24 (*a*) and 28. Sub-section (3) is new.

Cl. (b).—This has been modified so as to give the Collector a discretion to take ten times the amount of the proper duty even though that may not amount to five rupees, *e.g.*, if the amount of duty were two annas, he might impose a penalty of Re. 1-4 : *Rep. Sel. Com.*, 19*th Mar.*, 1898 ; *App. A.*

While the Act makes the certificate of the Collector given under *cl.* (*a*) conclusive evidence, there is nothing in it which provides that his decision under *cl.* (*b*) shall be final or conclusive. If his decision is complied with, and the duty and penalty paid, then the instrument will be admissible in evidence, but nothing is said in the Act as to what shall be done if the decision is not obeyed and the duty and penalty not paid. Under these circumstances a Civil Court before whom the instrument may come has the duty cast upon it, under s. 33, of examining the document and of determining for itself whether the instrument is duly stamped or

not, and of taking the steps laid down by the Act (see ss. 33, 35 & 38) : *Haribai* v. *Krishnarav* (I. L. R. 22 Bom. 632).

Whatever decision the Civil Court might come to would be subject to revision under s. 61 : *Id.*

"*Shall adopt the following procedure.*"—The language is imperative : *Empress* v. *Soddanund Mahanty* (I. L. R. 8 Cal. p. 261).

It appears to be clear that it was the intention of the Legislature in the first place to compel the payment of the stamp-duty together with the penalty. By the payment of the stamp-duty, the revenue would be protected from loss, and the exaction of a small money-penalty would be a sufficient punishment in the large majority of cases in which the omission to stamp at all, or stamp duly, arises from negligence, inadvertence, or ignorance of the provisions of the stamp law : *Id.*

The *duty* chargeable on an insufficiently stamped document must be decided with reference to the Act in force at the date of execution of it ; but the *penalty* to be paid, and the procedure to levy it and to obtain a refund would be governed by the present Act : See *Ref.* (I. L. R. 5 Mad. 394). See also *Chinnaiya Nattan* v. *Muttusami Pillai* (1 Mad. H. C. R. 226).

Where an offence has been committed under s. 64 it would not be necessary, nor in fact possible, for a Collector to proceed under this section to collect any duty until it has been decided in a proper inquiry, first, whether the property alleged to be undervalued has been properly valued, and second, if not, whether it has been undervalued with intent to defraud Government : *Queen-Empress* v. *Venkatrayadu* (I. L. R. 12 Mad. 213).

Instruments unduly stamped by accident.

41. If any instrument chargeable with duty and not duly stamped, not being an instrument chargeable with a duty of one anna only or a bill-of-exchange or promissory note, is produced by any person of his own motion before the Collector within one year from the date of its execution or first execution, and such person brings to the notice of the Collector the fact that such instrument is not duly stamped and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity, he may, instead of proceeding under sections 33 and 40, receive such amount and proceed as next hereinafter prescribed.

Note.—Cf. Act I, 1879, s. 38 ; and Act XVIII, 1869, s. 24 (*b*).

Endorsement of instruments on which duty has been paid under s. 35, 40 or 41.

42. (1) When the duty and penalty (if any) leviable in respect of any instrument have been paid under section 35, section 40 or section 41, the person admitting such instrument in evidence or the Collector, as the case may be, shall certify by endorsement thereon that the proper duty or, as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them.

(2) Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct:

Provided that—

(*a*) no instrument which has been admitted in evidence upon payment of duty and a penalty under section 35, shall be so delivered before the expiration of one month from the date of such impounding, or if the Collector has certified that its further detention is necessary and has not cancelled such certificate:

(*b*) nothing in this section shall affect the Code of Civil Procedure, section 144, clause 3.

Note.—Cf. Act I, 1879, s. 39; and Act XVIII, 1869, s. 25.

"*As if it had been duly stamped.*"—An irregularity in indorsement by a Collector, *e.g.*, on a promissory note, which he is not authorized to make, would not prevent the admission of the document on evidence, for the section specially provides that the instrument shall on indorsement be deemed to be duly stamped, and shall be receivable in evidence in all Courts as if originally executed on paper bearing the proper stamp: *Girdhari Das* v. *Jagan Nath* (I. L. R. 3 All. 115).

An application for return of a document under sub-s. (2) requires no Court fee: *Not. No.* 1196, *6th Mar.*, 1895.

Cl. (b).—"No document shall be returned which, by force of the decree, has become void or useless": Act XIV of 1882, s. 144 (3).

Prosecution for offence against stamp-law.

43. The taking of proceedings or the payment of a penalty under this Chapter in respect of any instrument shall not bar the prosecution of any person who appears to have committed an offence against the stamp-law in respect of such instrument :

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper duty.

Note.—Cf. Act I, 1879, s. 40 ; and Act XVIII, 1869, s. 24 (*a*).

The proviso is in accordance with the decision in *Empress* v. *Dwarkanath Chowdhry* (I. L. R. 2 Cal. 399).

This section only refers to cases in which a prosecution is instituted after a penalty has been paid : *Queen-Empress* v. *Venkatrayada* (I. L. R. 12 Mad. p. 233).

The exaction of a small money-penalty would be a sufficient punishment in the large majority of cases in which the omission to stamp at all, or stamp duly, arises from negligence, inadvertence, or ignorance of the provisions of the stamp-law. The severer proceeding of a criminal prosecution is intended for those cases only in which there is an intention to evade the stamp-law ; and before a prosecution can be instituted, it is incumbent upon the Collector to form an opinion whether it appears to him that such intention existed : *Empress* v. *Soddanand Mahanty* (I. L. R. 8 Cal. 250).

Every one must be allowed an opportunity of paying the penalty before the Collector exercises his discretion. In many cases there may be a reasonable question as to whether any penalty is payable or not, and the duty may be recovered by an order which would be lost by a prosecution. He ought, at any rate, to do what the law commands as his duty before exercising a mere discretion : *Empress* v. *Janki* (I. L. R. 7 Bom. 82).

"*Unless it appears.*"—"The law does not require intention to be *proved* as part of the offence, but to prevent indiscriminate prosecutions, it confines the power of instituting prosecutions to the Collector, and instructs him to exercise it only when it appears to him the offence had been committed with an intention to evade payment of the proper duty. He is not required to make a formal enquiry, or to record a proceeding when he gives a sanction in writing for a prosecution. It is to be presumed he has governed his decision by the rule prescribed" : *per* Turner, C. J., *Queen-Empress* v. *Palani* (I. L. R. 7 Mad. p. 538).

Intention of evading.—"If a vendor can convey property sold to the purchaser without the execution of any instrument, he can convey it without paying any stamp-duty. The subject may have the good fortune to

escape the stamp-duty if he can get a conveyance of property sold to him without the execution of any instrument. The Crown must make out its right to the duty, and if there be a means of evading the stamp-duty so much the better for those who can evade it. It is no fraud upon the Crown, it is a thing they are perfectly entitled to do. The Crown cannot have the stamp-duty unless the parties choose to effectuate the transaction by an instrument which of itself conveys the property, and, if they choose to be satisfied with something less, the matter is not brought within the section": *per* Lord Esher, M. R., *Commissioners of Inland Revenue* v. *Angus* (L. R. 23 Q. B. D. p. 593).

Where a bond contained a clause to the effect that the executants being in want of money were unable to procure the necessary stamp, and executed the deed on plain paper, but undertook to indemnify the other party as to any penalty which they might have to pay if it became necessary, it was held that it did not amount to an agreement to evade the stamp laws. The Judge might have inferred therefrom that such was the *intention* of the parties, but in that case should have heard evidence to the contrary: *Shashi Bhusan Banerjee* v. *Tara Chand Kar* (3 B. L. R. A. C. 329).

The question as to the intention of parties, in not sufficiently stamping a document, to defraud the revenue is not one which properly arises under Reg. XVIII of 1827 (*Bombay*). The language of s. 13, Act XXXVI of 1860, first, and subsequently Act X of 1862, s. 15, in a more explicit manner, rendered that question important: *Kastur Bhavani* v. *Appa* (I. L. R. 5 Bom. p. 629).

See also s. 62 *n.*

Persons paying duty or penalty may recover same in certain cases.

44. (1) When any duty or penalty has been paid under section 35, section 37, section 40 or section 41, by any person in respect of an instrument, and, by agreement or under the provisions of section 29 or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first-mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid.

(2) For the purpose of such recovery any certificate granted in respect of such instrument under this Act shall be conclusive evidence of the matters therein certified.

(3) Such amount may, if the Court thinks fit, be included in any order as to costs in any suit or proceeding to which such persons are parties and in which such

instrument has been tendered in evidence. If the Court does not include the amount in such order, no further proceedings for recovery of the amount shall be maintainable.

Note.—Cf. Act I, 1879, s. 41.

Sub-section (3) is new and disposes of the ruling in *Ishar Das* v. *Masad Khan* (I. L. R. 6 All. 70), which laid down that the only mode of recovery was by a separate suit.

This provision is intended to stimulate the production of instruments liable to stamp-duty and not properly stamped. It frequently happens that the person interested in putting in evidence an insufficiently stamped document was not bound by law to bear the expense of the stamp that should have been used at the time of its execution, yet he has to bear the penalty incurred through the laches of the actual defaulter. In such cases it cannot be doubted that production will be greatly facilitated by the provisions of this section which enable the producer to throw the cost of producing the unstamped document upon another person : *St. O. & R.* (1878).

Power to Revenue authority to refund penalty or excess duty in certain cases.

45. (1) Where any penalty is paid under section 35 or section 40, the Chief Controlling Revenue-authority may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.

(2) Where, in the opinion of the Chief Controlling Revenue-authority, stamp-duty in excess of that which is legally chargeable has been charged and paid under section 35 or section 40, such authority may, upon application in writing made within three months of the order charging the same, refund the excess.

Note.—Cf. Act I, 1879, s. 42; and Act XVIII, 1869, s. 42. Cf. also 54 & 55 Vic., Ch. 39, s. 15 (3) (*b*).

Sub-section (2) is new.

This section would govern also the procedure as to refunds on instruments executed before the date of operation of this Act: See *Ref.* (I. L. R. 5 Mad. 394).

Non-liability for loss of instruments sent under s. 38.

46. (1) If any instrument sent to the Collector under section 38, sub-section (2), is lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

(2) When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same, may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument.

Note.—Cf. Act I, 1879, s. 43 ; and Act XVIII, 1869, s. 25, cl. 3.

Power of payer to stamp bills, promissory notes and cheques received by him unstamped.

47. When any bill-of-exchange, promissory note or cheque chargeable with the duty of one anna is presented for payment unstamped, the person to whom it is so presented, may affix thereto the necessary adhesive stamp, and, upon cancelling the same in manner hereinbefore provided, may pay the sum payable upon such bill, note or cheque, and may charge the duty against the person who ought to have paid the same, or deduct it from the sum payable as aforesaid, and such bill, note or cheque shall, so far as respects the duty, be deemed good and valid :

Provided that nothing herein contained shall relieve any person from any penalty or proceeding to which he may be liable in relation to such bill, note or cheque.

Note.—Cf. Act I, 1879, s. 44 ; and Act XVIII, 1869, s. 26.

"*The person to whom it is so presented.*"—This would be, in the case of a 'bill-of-exchange,' or 'cheque,' the acceptor or drawee, and in the case of a 'promissory note,' the promissor or maker.

Recovery of duties and penalties.

48. All duties, penalties, and other sums required to be paid under this Chapter may be recovered by the Collector by distress and sale of the moveable property of the person from whom the same are due, or by any other process for the time being in force for the recovery of arrears of land-revenue.

Note.—This is a new provision.

CHAPTER V.

ALLOWANCES FOR STAMPS IN CERTAIN CASES.

Allowance for spoiled stamps.

49. Subject to such rules as may be made by the Governor-General in Council as to the evidence to be required, or the enquiry to be made, the Collector may, on application made within the period prescribed in section 50, and if he is satisfied as to the facts, make allowance for impressed stamps spoiled in the cases hereinafter mentioned, namely :—

(*a*) the stamp on any paper inadvertently and undesignedly spoiled, obliterated or by error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by any person :

(*b*) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto :

(*c*) in the case of bills-of-exchange, cheques or promissory notes—

(1) the stamp on any bill-of-exchange or cheque signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance : provided that the paper on which any such stamp is impressed, does not bear any signature intended as or for the acceptance of any bill-of-exchange or cheque to be afterwards written thereon :

(2) the stamp on any promissory note signed by or in behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands :

(3) the stamp used or intended to be used for any bill-of-exchange, cheque or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill-of-exchange or cheque, may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee : provided that another completed and duly stamped bill-of-exchange, cheque or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill, cheque or note :

(*d*) the stamp used for an instrument executed by any party thereto which—

(1) has been afterwards found to be absolutely void in law from the beginning :

(2) has been afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended :

(3) by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, cannot be completed so as to effect the intended transaction in the form proposed :

(4) for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and

insufficient for the purpose for which it was intended :

(5) by reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose :

(6) becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument between the same parties and bearing a stamp of not less value :

(7) is deficient in value and the transaction intended to be thereby effected has been effected by some other instrument between the same parties and bearing a stamp of not less value :

(8) is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped :

Provided that, in the case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up to be cancelled.

Explanation.—The certificate of the Collector under section 32 that the full duty with which an instrument is chargeable, has been paid is an impressed stamp within the meaning of this section.

Note.—Cf. Act I, 1879, s. 51 ; and Act XVIII, 1869, ss. 45, 46. Cf. also 54 & 55 Vic., Ch. 38, s. 9; 30 & 31 Vic., Ch. 23, s. 17 ; and 33 & 34 Vic., Ch. 98, s. 14.

Clauses (*b*); (*c*) (1) and (2); and (*d*) (7) and prov. to (8) are new and chiefly modelled on s. 9 of the Stamp Duties Management Act, 1891 (54 & 55 Vic., Ch. 38).

The Collector himself is the officer, and no other, to whom power is given by law to make enquiries into applications for allowances for spoiled stamps, to take evidence on oath in reference thereto, and to grant or refuse

such applications. He cannot delegate this authority. Where an application had been made for refund, and the Collector made it over for enquiry to a Deputy Collector, it was held that the latter was not entitled to put the witnesses on their oaths. Consequently, no charge under s. 181 or s. 193 of the Indian Penal Code could be sustained against such witnesses for speaking falsely: *Empress* v. *Niaz Ali* (I. L. R. 5 All. 17).

Evidence may be taken in the shape of a statement on oath or solemn affirmation, or of an affidavit, by the applicant or his duly authorized agent, and may be supplemented by the testimony of further witnesses. See Stamp Rule (17); *App. A.*

The reason for making an allowance for a spoiled stamp is that the stamp has become unfit for use. So where a stamped paper was presented for engrossment of a sale-certificate at a Court-sale and was inadvertently punched by some Court officer, it was held the stamp was not rendered unfit for use and no refund was necessary: *Ref.* (I. L. R. 18 Mad. 235).

Where an adjudication has been made by a Collector under s. 31 and a certificate granted, if the instrument becomes useless by the discovery of some clerical error a refund can be obtained of the amount levied: *Ref.* (I. L. R. 11 Mad. 37).

Cl. (a).—This applies only to cases of accidental spoiling of the paper of which the stamp is made, and does not cover cases in which a person has used the paper in the ordinary way, but has made some mistake in using it: *Nara Sinha Charyulu* v. *Appa Rau* (I. L. R. 18 Mad. 122).

Cl. (d) (6).—Where a mortgage-deed was stamped and the intended mortgagee subsequently refused to carry out the transaction, and the executants in consequence executed a deed of conditional sale of the same premises in favour of another, it was held that a refund might be granted under this provision: *Ref.* (I. L. R. 16 Mad. 459).

Cl. (d) (7).—This is intended to cover the case of a second instrument being executed solely because the stamp on the original instrument was of insufficient value: *Rep. Sel. Com.*, 19*th March*, 1898; *App. A.*

The allowance for spoiled stamps under this section refers to impressed paper and labels to the exclusion of adhesive stamps: *G. O.* No. 911, 6*th June*, 1899.

Application for relief under s. 49 when to be made.

50. The application for relief under section 49 shall be made within the following periods, that is to say,—

(1) in the cases mentioned in clause (*d*) (5), within two months of the date of the instrument:

(2) in the case of a stamped paper on which no instrument has been executed by any of the parties thereto, within six months after the stamp has been spoiled:

(3) in the case of a stamped paper in which an instrument has been executed by any of the parties thereto, within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed :

Provided that,—

(*a*) when the spoiled instrument has been for sufficient reasons sent out of British India, the application may be made within six months after it has been received back in British India :

(*b*) when, from unavoidable circumstances, any instrument for which another instrument has been substituted, cannot be given up to be cancelled within the aforesaid period, the application may be made within six months after the date of execution of the substituted instrument.

Note.—Cf. Act I, 1879, s 51, proviso. Cf. also 54 & 55 Vic., Ch. 38, s. 9, proviso.

Period for Relief.—Provision is made for the renewal or refund of the value of stamps spoiled or rendered useless, or which for any reason are not required by the possessor, on the condition that application for such renewal or refund shall be made within six months from the date on which the stamp was spoiled, or on which it was rendered useless, or on which it was purchased. Instances have occurred in which this limit has operated as a serious hardship. Without any fraudulent motive, holders of spoiled or useless stamps are sometimes unavoidably prevented from applying for refund or renewal within the period prescribed, and so cannot, under the provisions of the Act, obtain any relief. In such cases an order of the Government of India is now necessary before refund can be sanctioned. For the future the Governor-General in Council authorizes Local Governments to allow refunds or renewals of spoiled or useless stamps, or the re-purchase of stamps not required, provided that application for renewal or refund be made *within one year* from the date of purchase of the stamp or one year from the date on which the stamp has been spoiled or rendered useless : *Res. No.* 125, 14*th Jan.*, 1881.

In the case provided by *cl.* (*c*) (3) [*i.e. cl.* (*c*) of s. 51, Act I of 1879], the Governor-General in Council has authorized the Collector of Stamp Revenue, Calcutta, to renew the stamps used for bills of exchange after the Collector has satisfied himself by evidence that a fresh set of bills of exchange has been executed in each case, and that application for such

renewal has been made within ten working days from the date of the bill-of-exchange.

These resolutions were issued under the previous Act.

The question whether an executive rule issued by the Governor-General, having the tendency to add more stringent provisions to this Act, would not be *ultra vires*, has been twice raised, though not decided: *Dowlatram Harji* v. *Vitho Radhaji* (I. L. R. 5 Bom. p. 197); *Ref.* (I. L. R. 7 Mad. p. 181). But, on the other hand, in extending the period with respect to refunds, and thereby relaxing the provisions of the Act, the Government of India have in effect asserted that, whatever the restrictions imposed by the Act, it is open to them to make exceptions: *Ref.* (I. L. R. 7 Mad. p. 158).

Allowance in case of printed forms no longer required by Corporations.

51. The Chief Controlling Revenue-authority may, without limit of time, make allowance for stamped papers used for printed forms of instruments by any incorporated company or other body corporate, if for any sufficient reason such forms have ceased to be required by the said company or body corporate: provided that such authority is satisfied that the duty in respect of such stamped papers has been duly paid.

Note.—This is a new provision.

Allowance for misused stamps.

52. (*a*) When any person has inadvertently used for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with any duty; or

(*b*) When any stamp used for an instrument has been inadvertently rendered useless under section 15, owing to such instrument having been written in contravention of the provisions of section 13; the Collector may, on application made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable

with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.

Note.—Cf. Act I, 1879, s. 52. Cf. also 54 & 55 Vic., Ch. 38, s. 10; and 33 & 34 Vic., Ch. 98. s. 15.

Sections 52 and 54 apply to all kinds of stamps used under the Act, but great caution should be used in refunding the value of adhesive labels: *G. O. No.* 911, *6th June*, 1879.

Allowance for spoiled or misused stamps how to be made.

53. In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof—

(*a*) other stamps of the same description and value; or,

(*b*) if required and he thinks fit, stamps of any other description to the same amount in value; or,

(*c*) at his discretion, the same value in money, deducting one anna for each rupee or fraction of a rupee.

Note.—Cf. Act I, 1879, s. 53. Cf. also 54 & 55 Vic., Ch. 38, s. 11; and 33 & 34 Vic., Ch. 98, s. 16.

Allowance for stamp not required for use.

54. When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp or stamps in money, deducting one anna for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction—

(*a*) that such stamp or stamps were purchased by such person with a *bonâ fide* intention to use them; and

(*b*) that he has paid the full price thereof; and

(c) that they were so purchased within the period of six months next preceding the date on which they were so delivered :

Provided that, where the person is a licensed vendor of stamps, the Collector may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid.

Note.—Cf. Act I, 1879, s. 54. Cf. also 54 & 55 Vic., Ch. 38, s. 12 ; and 33 & 34 Vic., Ch. 98, s. 17.

The provisions of s. 54 regarding the refund of the value of general stamps not required for use do not apply to stamp-vendors, inasmuch as refund is allowed only to persons who have paid the full price of stamps and purchased them with the *bonâ fide* intention to use them. Instances occur in which the absence of any provision for refund to stamp-vendors operates as a hardship ; for example, when the license is surrendered in consequence of death of the vendor or from other causes, or when, owing to the removal of a Court, the stamp-vendor is unable to sell stamps purchased by him for sale to the public. The Governor-General in Council is therefore pleased to direct that the Collector may, at his discretion, when he considers that the circumstances justify the application, repay to a stamp-vendor or his representatives the values of stamps not spoiled or rendered unfit for use returned into the Collector's store, deducting any sum paid as discount on the sale of such stamps to the vendors, or may issue stamps of other values in exchange : *Res. No.* 2090, 10*th July*, 1884.

Private persons may not dispose of stamps by sale, excepting one-anna adhesive stamps. See the penalty under s. 69.

Section 54 applies to all kinds of stamps used under the Act, but great caution should be used in refunding the value of adhesive labels : *G. O. No.* 911, 6*th June*, 1879.

Stamp vendors who buy stamps under discount are only entitled to receive, in the case of a refund, the amount actually paid, and not the full value of the stamps : *Rep. Sel. Com.*, 19*th March*, 1898 ; *App. A.*

Allowance on renewal of certain debentures.

55. When any duly stamped debenture is renewed by the issue of a new debenture in the same terms, the Collector shall, upon application made within one month, repay to the person issuing such debenture, the value of the stamp on the original or on the new debenture, whichever shall be less :

Provided that the original debenture is produced before the Collector and cancelled by him in such manner as the Governor-General in Council may direct.

Explanation.—A debenture shall be deemed to be renewed in the same terms within the meaning of this section notwithstanding the following changes :—

(*a*) the issue of two or more debentures in place of one original debenture, the total amount secured being the same ;

(*b*) the issue of one debenture in place of two or more original debentures, the total amount secured being the same ;

(*c*) the substitution of the name of the holder at the time of renewal for the name of the original holder ; and

(*d*) the alteration of the rate of interest or the dates of payment thereof.

Note.—This is a new provision.

CHAPTER VI.

Reference and Revision.

Control of, and statement of case to, Chief Controlling Revenue-authority.

56. (1) The powers exercisable by a Collector under Chapter IV and Chapter V shall in all cases be subject to the control of the Chief Controlling Revenue-authority.

(2) If any Collector, acting under section 31, section 40 or section 41, feels doubt as to the amount of duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue-authority.

(3) Such authority shall consider the case and send a copy of its decision to the Collector, who shall proceed to assess and charge the duty (if any) in conformity with such decision.

Note.—Cf. Act I, 1879, s. 45. Sub-s. (1) is new.

Statement of case by Chief Controlling Revenue-authority to High Court or Chief Court.

57. (1) The Chief Controlling Revenue-authority may state any case referred to it under section 56, sub-section (2), or otherwise coming to its notice, and refer such case, with its own opinion thereon,—

(*a*) if the case arises in the territories for the time being administered by the Governor of Fort St. George in Council or the Governor of Bombay in Council—to the High Court of Judicature at Madras or Bombay, as the case may be;

(*b*) if it arises in the North-Western Provinces or Oudh or in Ajmere—to the High Court of Judicature for the North-Western Provinces ;

(*c*) if it arises in the territories for the time being administered by the Lieutenant-Governor of the Punjab or in British Baluchistan—to the Chief Court of the Punjab ;

(*d*) if it arises in the Central Provinces—to the High Court of Judicature at Bombay ;

(*e*) if it arises in any other part of British India—to the High Court of Judicature at Fort William.

(2) Every such case shall be decided by not less than three Judges of the High Court or Chief Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

Note.—Cf. Act I, 1879, s. 46 ; and Act XVIII, 1869, s. 41. Cf. also 54 & 55 Vic., Ch. 39, s. 13 ; and 33 & 34 Vic., Ch. 97, s. 19.

Power of High Court or Chief Court to call for further particulars as to case stated.

58. If the High Court or Chief Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue-authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

Note.—Cf. Act I, 1879, s. 47 ; and Act XVIII, 1869, s. 41 (*c*).

The provisions of this Chapter, it is presumed, in no way interfere with the general provisions for reference and revision contained in Ch. 46, Civ. Pro. Code, ss. 617-622, *e.g.*, in questions of unstamped documents being rejected by Civil Courts, or in Ch. 32, Crim. Pro. Code, ss. 432-442, in questions arising out of offences under the Stamp law in Criminal Courts. See *Enat Mondul* v. *Baloram Dey* (3 C. W. N. 581).

Procedure in disposing of case stated.

59. (1) The High Court or Chief Court, upon the hearing of any such case, shall decide the questions raised thereby

and shall deliver its judgment thereon containing the grounds on which such decision is founded.

(2) The Court shall send to the Revenue-authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar; and the Revenue-authority shall, on receiving such copy, dispose of the case conformably to such judgment.

Note.—Cf. Act I, 1879, s. 48; and Act XVIII, 1869, s. 41 (*d*).

"*Conformably to such judgment.*"—If the Board of Revenue referred to the High Court the question, 'What is the proper amount of duty payable in a given case'? and the High Court decided that the amount was less than that fixed by the Collector, then the Board would, it is presumed, be bound to direct a *refund* of the excess paid in that particular case. But it is doubtful if the High Court has the general power to direct refunds of stamp-duty: See *G. O. No.* 1314 (*Rev.*), *25th Nov.* 1882; see *Ref.* (I. L. R. 7 Mad. 158-9). See the Board's powers under s. 45.

Statement of case by other Courts to High Court or Chief Court.

60. (1) If any Court, other than a Court mentioned in section 57, feels doubt as to the amount of duty to be paid in respect of any instrument under proviso (*a*) to section 35, the Judge may draw up a statement of the case and refer it, with his own opinion thereon, for the decision of the High Court or Chief Court to which, if he were the Chief Controlling Revenue-authority he would, under section 57, refer the same.

(2) Such Court shall deal with the case as if it had been referred under section 57, and send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Chief Controlling Revenue-authority and another like copy to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

(3) References made under sub-section (1), when made by a Court subordinate to a District Court, shall be made through the District Court, and, when made by any subor-

dinate Revenue Court, shall be made through the Court immediately superior.

Note. – Cf. Act I, 1879, s. 49.

Where a District Munsiff expressed no doubt about the amount of duty payable upon a document but the District Judge stated the case and referred it for the decision of the High Court the following judgment was delivered :—'It is not explained how this reference comes to be made by the District Judge : it should have been made, if at all, by the District Munsiff, through the District Judge ; but it does not clearly appear that there are grounds for such a reference. The District Munsiff had apparently no doubt as to the amount of the stamp-duty payable on the instrument ; and it is in such case only that a Court is authorized to make a reference. The reference is therefore returned to the District Judge : *Ref.* (I L. R. 11 Mad. 38).

See *n.* to s. 58, *ante.*

Revision of certain decisions of Courts regarding the sufficiency of stamps.

61. (1) When any Court in the exercise of its civil or revenue jurisdiction or any Criminal Court in any proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898, makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section 35, the Court to which appeals lie from, or references are made by, such first-mentioned Court may, of its own motion or on the application of the Collector, take such order into consideration.

(2) If such Court, after such consideration, is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section 35, or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is, to produce the same, and may impound the same when produced.

(3) When any declaration has been recorded under sub-section (2), the Court recording the same shall send a

copy thereof to the Collector, and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument.

(4) The Collector may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section 42, or in section 43, prosecute any person for any offence against the Stamp-law which the Collector considers him to have committed in respect of such instrument :

Provided that—

(*a*) no such prosecution shall be instituted where the amount (including duty and penalty) which, according to the determination of such Court, was payable in respect of the instrument under section 35, is paid to the Collector unless he thinks that the offence was committed with an intention of evading payment of the proper duty ;

(*b*) except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section 42.

Note.—Cf. Act I, 1879, s. 50 ; and Act XVIII, 1869, s. 40.

Where a document has been admitted in evidence is duly stamped, and an appellate Court considers it to be insufficiently stamped, it can deal with it only under this provision : *Ref.* (I. L. R. 8 Mad. 564) : *Gurdapa bin Irapa* v. *Naro Vithal Kulkarni* (I. L. R. 13 Bom. 493 ; *Punchanund Dass Chowdhry* v. *Taramoni Chowdhrain* (I. L. R. 12 Cal. 64).

CHAPTER VII.

CRIMINAL OFFENCES AND PROCEDURE.

Penalty for executing, etc., instrument not duly stamped.

62. (1) Any person—

(*a*) drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment, or accepting, paying or receiving payment of, or in any manner negotiating, any bill-of-exchange, cheque or promissory note without the same being duly stamped ; or

(*b*) executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped ; or

(*c*) voting or attempting to vote under any proxy not duly stamped ;

shall for every such offence be punishable with fine which may extend to five hundred rupees :

Provided that, when any penalty has been paid in respect of any instrument under section 35, section 40 or section 61, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

(2) If a share-warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, shall be punishable with fine which may extend to five hundred rupees.

Note.—Cf. Act I, 1879, s. 61 ; and Act XVIII, 1869, ss. 29, 30. Cf. also Act VI, 1882, s. 35, *cl.* 2 ; 54 & 55 Vic., Ch. 39, ss. 38, 107 ; and 33 & 34 Vic., Ch. 97, ss. 54, 127.

Sub-section (2) is taken from the Indian Companies Act, 1882, and was originally borrowed from the English Stamp Act, 1870 : See *Queen-Empress* v. *Moore* (I. L. R. 20 Cal. 676).

Intention.—Under the Stamp Act of 1869 it was held that intention to evade payment of duty was not an essential ingredient in the offence described in s. 29 of that Act: *Ref.* (6 Mad. H. C. Rul. p. v).

But this must be taken subject to the following qualifications—"A Magistrate is bound, for the purpose of ascertaining whether any and what penalty should be imposed, to consider the question whether a person prosecuted under s. 29 of the Stamp Act had an intention to defraud the Government by using a stamp of less value than that required by law. A Collector has power to prosecute in every case coming within the provisions of s. 24 [see s. 43], but he is not to do so unless he shall have reason to think that there has been an intent to evade payment of stamp-duty. If he does prosecute the Magistrate is bound under the terms of s. 29 to record a conviction, provided that it is proved that there has been a making, &c., of an unstamped or insufficiently stamped instrument ; but the amount of fine to be imposed is left altogether to the discretion of the Magistrate, a maximum limit only being fixed by the law. It is impossible for the Magistrate to exercise any discretion in fixing the fine, or to say what fine ought, in any particular case, to be imposed, unless he is at liberty to determine whether the person prosecuted has used no stamp or an insufficient one from a *bonâ fide* mistake, or from carelessness, or with intent to evade payment of the stamp-duty. It may be true that the Collector is not bound to offer any evidence of intention, or even to state the reasons which induced him to prosecute ; but the question of intention is, nevertheless, one which the Magistrate is bound to consider, and he must hear the statement of the accused and any evidence which he may offer in reference to it. A Collector may have formed his conclusion on insufficient grounds, or have ordered a prosecution without due consideration ; and the Magistrate is not bound to be guided, so far as the question of penalty is concerned, by the mere fact of the prosecution having been instituted :" *per* Garth, C. J., *Empress* v. *Dwarkanath Chowdhry* (I. L. R. 2 Cal. p. 403).

If a person had been led into error in stamping an instrument by some Registrar of whom he had sought advice, he would still be liable to conviction ; but, if a Collector were so unreasonable as to prosecute in such a case, a Magistrate would, it was held, be bound to consider the facts put forward by the defendant, and give effect to the defence of *bona fides* by discharging the accused with a nominal fine. A *bonâ fide* mistake may not be a *complete* defence, even if proved beyond a doubt ; but it cannot be said that it is *no* defence : *Id.*

The same has been held as to s. 60, Act I of 1879 : *Queen-Empress* v. *Venkatrayadu* (I. L. R. 12 Mad. p. 233).

But it is to be observed that the words 'shall be *punishable*' have been substituted for 'shall be *punished*' in the former acts, which would seem to obviate the necessity of a Magistrate's recording a conviction upon mere proof of the commission of any of the acts specified.

Section 43 provides that the taking of proceedings or the payment of a penalty under Ch. IV. in respect of any instrument shall not bar the prosecution of any person who appears to have committed an offence against the stamp-law in respect of such instrument: provided that no such prosecution shall be instituted unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper duty: See s. 43 and the cases cited thereunder, p. 122-3.

But this reservation does not extend to 'instruments chargeable with a duty of one-anna only,' or to 'bills of exchange,' or 'promissory notes,' which are not dealt with by Ch. IV, and as to which no pecuniary penalty can be levied.

Knowledge.—Where knowledge of a particular fact is an essential element in an offence it must necessarily be proved. So also where a fraudulent or dishonest intent is an ingredient, there must be a knowledge of the facts which make the act a fraudulent one. There is a large and growing class of statutory offences, where acts previously innocent are forbidden, or acts previously optional are commanded, simply because the state considers such legislation necessary for its own interests, or for the protection of some particular class of the community. Here the object of the state is merely to compel the adoption of a particular line of conduct, and the penalties that are imposed are intended, not for punishment, but for prevention, as the only means which the state has at its disposal for the enforcement of its laws. In regard to such cases questions have frequently arisen, whether a person is punishable under the statute, when he has violated its provisions in ignorance of the fact on which the violation depends. In arriving at this decision, it has been held material to enquire: (1) Whether the object of the statute would be frustrated, if proof of such knowledge was necessary; (2) whether there is anything in the wording of the particular section which implies knowledge; (3) whether there is anything in other sections showing that knowledge is an element in the offence which is omitted or referred to in the section under discussion: Mayne Crim. Law of India, s. 10, p. 239. And see the cases there cited ss. 11, 12, p. 240.

In coming to a conclusion, as to whether knowledge is an element in an offence, a Court may be guided by the general scope of the act and a comparison of the various sections as well as by the terms of the particular section in question. *Per* Stephen, J., "We have had quoted the maxim that in every criminal offence there must be a guilty mind; but I do not think that maxim has so wide an application as it is sometimes considered to have. In old time, and as applicable to the common law or to earlier Statutes, the maxim may have been of general application; but a difference has arisen owing to the greater precision of modern Statutes. It is impossible now to apply the maxim generally to all Statutes, and the substance of all the reported cases is that it is necessary to look at the object of each Act that is under consideration to see whether and how far knowledge is of the essence of the offence created": *Cundy* v *Le Cocq* (L. R. 13 Q. B. D. 207).

Liability for Acts of Agent.—"It is a general rule of law that a master is not criminally responsible for the unauthorised acts of his servants. There are, no doubt, certain Acts of Parliament, such as the Licensing Acts which do introduce an exception in that respect into the general rule": *per* Pollock, B., *Budd* v. *Lucas* (L. R. [1891] 1 Q. B. p. 412); and see *per* Blackburn, J., *Queen* v. *Stephens* (L. R. 1 Q. B. p. 710).

"With respect to the question, whether a principal is answerable for the act of his agent in the course of his master's business, and for his master's benefit, no sensible distinction can be drawn between the case of fraud and the case of any other wrong. The general rule is that the master is answerable for every such wrong of the servant or agent as is committed in the course of the service and for the master's benefit, though no express command or privity of the master be proved. It is true, he has not authorized the particular act, but he has put the agent in his place to do that class of acts, and he must be answerable for the manner in which the agent has conducted himself in doing the business which it was the act of his master to place him in": *per* Willes, J., *Barwick* v. *English Joint Stock Bank* (L. R. 2 Ex. p. 265).

A bank as principal is therefore liable to an action for the fraudulent misrepresentation of a manager acting in the course of his business: *Id.* p. 259. See also *The Thetis* (L. R. 2 A. & E. 365).

This rule applies to all servants whom the master selects and appoints to do any work or superintend any business, although such servants may not be in the immediate employ or under the superintendence of the master: *Laugher* v. *Pointer* (5 B. & C. p. 554).

The same principle has been applied in the case of shipowners for the act of masters abroad for improperly selling cargo, see *Ewbank* v. *Nutting* (7 C. B. 797); railway companies for the acts of their officers supposed to be acting, in the course of their duty, under the bye-laws, see *Goff* v. *Great Northern Railway Company* (3 E. & E. 672); owners of boats for an infringement of a ferry by their employees: *Huzzy* v. *Field* (2 C. M. & R. p. 432).

"The law says that for all acts done by a servant in the conduct of his employment, and in furtherance of such employment, and for the benefit of his master, the master is liable, although the authority that he gave is exceeded. There is no distinction in this respect between the effects of a tortious and a criminal act, provided such acts are done by the servant in the conduct of his employment and in the interest of his master": *per* Lopes, L. J.: "I do not at all say that the criminal act may not be of such a character as to induce the jury to say that it could not have been done in furtherance of the master's business, or at all in the interests of the master. It may well be that the question, whether the offence is a criminal one, may be a material fact for the jury to consider from that point of view, but the mere fact that it is a criminal offence is not sufficient to take the case out of the general rule. The liability of the master does not rest merely on the question of authority, because the authority given is generally to do the master's business rightly; but the law says that if, in course of carrying out his employment, the servant commits an excess beyond the scope of his authority, the master is liable": *per*

Lord Esher, M. R., *Dyer* v. *Munday* (L. R. [1895] 1 Q. B. p. 746.) And see *per* Mellor, J., *Queen* v. *Stephens* (L. R. 1 Q. B. 702).

"A person who puts another in his place to do a class of acts in his absence, necessarily leaves him to determine, according to the circumstances that arise, when an act of that class is to be done, and trusts him for the manner in which it is done; and consequently, he is held answerable for the wrong of the person so entrusted, either in the manner of doing such an act under circumstances in which it ought not to have been done, provided that what was done was done not from any caprice of the servant, but in the course of the employment": *per* Willes, J., *Bayley* v. *Manchester, Sheffield and Lincolnshire Ry. Co.* (L. R. 7 C. P. p. 420), see also *Seymour* v. *Greenwood* (6 H. & N. 350; on Ap. 7 H. & N. 355).

Primâ facie a general authority to an agent to conduct a lawful business must be taken to mean an authority to conduct it according to law. The presumption may of course be negatived by showing that the principal had appointed an agent whom he knew to be likely to act in an unlawful manner, or that he had continued to employ him after he had so acted, or that the business was in fact conducted in an unlawful manner for the benefit of the employer, in a way which justified an inference that the latter knew of or connived at it. In the absence of such special circumstances, an employer is not in general answerable criminally for the acts of his servant. There are, however, cases in which a statute expressly orders or forbids the doing of a particular act, and imposes a penalty for disobedience. In construing such statutes, the liability of an employer for the act of his agent depends upon exactly the same considerations as those which effect the liability of a man in respect of matters of whose existence he was ignorant. Assuming that the employer was not aware that the agent was doing, or likely to do, the act complained of, it is evident that the same question of knowledge arises in a slightly different form: Mayne, Crim. Law of India, s. 16, p. 244. And see in this connexion, *Massey* v. *Morris* (L. R. [1894] 2 Q. B. 412); *Queen* v. *Holbrook* (L. R. 4 Q. B. D. 42); *Mullins* v. *Collins* (L. R. 9 Q. B. 292); *Davies* v. *Harvey* (*Id.* 433); *Somerset* v. *Hart* (L. R. 12 Q. B. D. 360); *Bond* v. *Evans* (L. R. 21 Q. B. D. 249); *Somerset* v. *Wade* (L. R. [1894] 1 Q. B. 574); *Chisholm* v. *Doulton* (L. R. 22 Q. B. D. 736); *Roberts* v. *Woodward* (L. R. 25 Q. B. D. 412); *Commissioners of Police* v. *Cartman* (L.R. [1896] 1 Q. B. 655); *Sherras* v. *DeRutzen* (L. R. [1895] 1 Q. B. 918); *Coppen* v. *Moore* (L. R. [1898] 2 Q. B. 306). See also *Ishur Chunder Shaha* (19 W. R. Cr. 34); *Queen* v. *Sristidhur Shaha* (25 W. R. Cr. 42).

Duly stamped.—See ss. 2 (11), 33 (2), 35 *n*.

The term 'accepting' does not mean receiving but executing as an acceptor. To receive a promissory note not duly stamped and put it in suit is not an offence under this section: *Queen* v. *Gullam Hussain* (I. L. R. 7 Mad. 71). It is not abetment of the execution of an unstamped document to receive it, any more than acceptance of stolen property is abetment of theft: *Empress* v. *Janki* (I. L. R. 7 Bom. 82); *Queen-Empress* v. *Nihal Chand* (I. L. R. 20 All. 440); *Empress* v. *Gopal Das* (W. N. 1883, p. 145).

If an instrument called a promissory-note, or other document of that kind, and as such liable to duty, is not duly stamped, the person subject to penalty is the person who makes it, and not the person in whose favour it is made. The latter, if he allows the omission of the stamp-duty to take place, incurs the risk of being debarred from producing it in evidence, but he does not render himself liable to penalty: *Queen* v. *Nadi Chand Poddar* (24 W. R. Cr. 1).

A donee under a deed of gift, which is insufficiently stamped, is not liable to punishment: *Ref.* (6 Mad. H. C. Rul. v).

To draft an unstamped deed of agreement, under instructions, and note the fact at the foot thereof with signature, is no offence. Nor is it an offence to sign the same as an attesting witness, otherwise it would be impossible for a person safely to attest the execution of a document without first satisfying himself that the parties had rightly calculated the value of the stamp: *Ref.* (3 Mad. H. C. Rul. xxvii).

So also the mere engrossing of a document requiring a stamp on unstamped paper was held to constitute no offence: *Reg.* v. *Joti bin Satu* (1 Bom. H. C. R. 37); *Reg.* v. *Jethá Moti* (2 Bom. H. C. R. 135).

Where a debtor paid his creditor a sum of money and accepted a receipt without a stamp, promising to affix one himself, it was held that he had not committed the offence of abetment of making an unstamped receipt for he did not aid the offence by any act, because he did nothing, nor by any illegal omission, for he did all he could do; he asked for a stamped receipt, and, on being informed that it was impossible to give him one, as the creditor had no stamp, he took the only thing he could get, that is, the receipt without the stamp: *Queen-Empress* v. *Mitthu Lal* (I. L. R. 8 All. 18).

But the acknowledgment by letter of the receipt of a cheque for Rs. 100, the letter not being stamped, is punishable under this section: *Queen-Empress* v. *Muttirulandi* (I. L. R. 11 Mad. 329); see also *Ref.* (I. L. R. 8 Mad. 11).

Cl. (c).—The person voting or attempting to vote under a proxy not duly stamped is liable independently of the person executing such proxy, who would, it is presumed, also be liable under the section.

Sanction to prosecution.—Section 70 provides that no prosecution shall be instituted without the sanction of the Collector or such other officer as the local Government generally, or the Collector specially, authorizes in that behalf. And see s. 43 *n*.

Abetment.—The Stamp Act of 1869 contained (s. 36) the following provision:—"Whoever abets, within the meaning of the Indian Penal Code, any offence made punishable by this Act, shall be punished with the punishment hereinbefore provided for such offence." No such provision, however, existed in the Act of 1879, or has been introduced into the present Act. It has been held that abetment of offences constituted by special Acts would not, without special provision to that effect, be punishable under the general provisions of Ch. V of the Indian Penal Code: See *per* Westropp, C. J., *Reg.* v. *Elmstone Whitwell* (7 Bom. H. C. R. C. C. p. 118); *Queen* v. *Kulli-*

mooddeen (7 W. R. Cr. 53); *Queen* v. *Ramlugan Lall Moonshee* (7 W. R. Cr. 54). But the definition in the Penal Code of 'offence' (s. 40) which originally included only what was punishable by the Code itself was enlarged by Act IV of 1867, and subsequently by Act XXVII of 1870, so as to include also what was punishable by special and local laws. So now, it is presumed, the Penal Code provides for the punishment of abetment of offences punishable under any special law, such as the Stamp Act.

'Offence' has also been defined to mean any act or omission made punishable by any law for the time being in force: Gen. Clauses Act (X of 1897), s. 3 (37).

Penalty for failure to cancel adhesive stamp.

63. Any person required by section 12 to cancel an adhesive stamp, and failing to cancel such stamp in manner prescribed by that section, shall be punishable with fine which may extend to one hundred rupees.

Note.—Cf. Act I, 1879, s. 62; and Act XVIII, 1869, s. 33 (2). Cf. also 54 & 55 Vic., Ch. 39, s. 8 (3); 45 & 46 Vic., Ch. 72, s. 14 (2); and 33 & 34 Vic., Ch. 97, s. 24 (2).

The word "punishable" has been substituted for 'punished.' See s. 62 *n*.

The question of intention is apparently not essential to a conviction under this section. But, if it appeared that there had been an intention to defraud the Government as well, this would no doubt have an important bearing on the amount of fine to be inflicted: See s. 62 *n*.

Where a Government official presented his salary bill to the Treasury for payment through his nephew, with a receipt stamp affixed thereto uncancelled, it was held that the instrument in question was not one contemplated by the first para. of s. 12, which applies to cases in which the instrument chargeable with duty may be stamped after execution, and that no offence had been committed under ss. 12 and 63: *Queen-Empress* v. *Rahat Ali Khan* (I. L. R. 9 All. 210).

Penalty for omission to comply with provisions of section 27.

64. Any person who, with intent to defraud the Government,—

(*a*) executes any instrument in which all the facts and circumstances required by section 27 to be set forth in such instrument are not fully and truly set forth; or,

(*b*) being employed or concerned in or about the preparation of any instrument, neglects or omits

fully and truly to set forth therein all such facts and circumstances ; or

(*c*) does any other act calculated to deprive the Government of any duty or penalty under this Act ;

shall be punishable with fine which may extend to five thousand rupees.

Note.—Cf. Act I, 1879, s. 63 ; and Act XVIII, 1869, s. 34 (*c*). Cf. also 54 & 55 Vic., Ch. 39, s. 5 ; and 33 & 34 Vic., Ch. 97, s. 10.

Cl. (*c*) is new.

The word "punishable" has been substituted for 'punished.' See s. 62 *n*.

Intention to defraud the Government is the essential ingredient of the offences made punishable by s. 64. Where property worth Rs. 30,000 had been set forth in a partition-deed as worth only Rs. 7,975, the deficient stamp-duty amounting to Rs. 50, it was held that the executant had been rightly convicted under this provision : *Queen-Empress* v. *Venkatrayadu* (I. L. R. 12 Mad. 231).

Penalty for refusal to give receipt, and for devices to evade duty on receipts.

65. Any person who,—

(*a*) being required under section 30 to give a receipt, refuses or neglects to give the same ; or,

(*b*) with intent to defraud the Government of any duty, upon a payment of money or delivery of property exceeding twenty rupees in amount or value, gives a receipt for an amount or value not exceeding twenty rupees, or separates or divides the money or property paid or delivered ; shall be punishable with fine which may extend to one hundred rupees.

Note.—Cf. Act I, 1879, s. 64 ; and Act XVIII, 1869, s. 27 (*b*). Cf. also 54 & 55 Vic., Ch. 39, s. 103 ; and 33 & 34 Vic., Ch. 97, ss. 122, 123.

The word "punishable" has been substituted for 'punished.' See s. 62 *n*.

These special provisions in no way interfere with the general provisions of s. 62. If a person gave a receipt, which required a stamp, without one, *e. g.*, in a letter, he would be punishable under s. 62 : *Ref.* (I. L. R. 8 Mad. 11) ; *Queen-Empress* v. *Muttirulandi* (I. L. R. 11 Mad. 329).

As to the liability of a principal for the acts of an agent see s. 62 *n*. See also s. 2 (23), s. 30, s. 35 (*b*), s. 62, and art. 53.

Penalty for not making out policy or making one not duly stamped.

66. Any person who—

(*a*) receives, or takes credit for, any premium or consideration for any contract of insurance and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance ; or

(*b*) makes, executes or delivers out any policy which is not duly stamped, or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of, any such policy ;

shall be punishable with fine which may extend to two hundred rupees.

Note.—Cf. Act I, 1879, s. 65. Cf. also 54 & 55 Vic., Ch. 39, s. 100, and 33 & 34 Vic., Ch. 97, s. 118.

The word "punishable" has been substituted for 'punished.' See s. 62 *n*.

Penalty for not drawing full number of bills or marine policies purporting to be in sets.

67. Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on a paper duly stamped, the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punishable with fine which may extend to one thousand rupees.

Note.—Cf. Act I, 1879, s. 66 ; and Act XVIII, 1869, s. 32.

The word "punishable" has been substituted for 'punished.' See s. 62 *n*.

Penalty for post-dating bills, and for other devices to defraud the revenue.

68. Any person who—

(*a*) with intent to defraud the Government of duty, draws, makes or issues any bill-of-exchange or promissory-note bearing a date subsequent to that on which such bill or note is actually drawn or made ; or,

(*b*) knowing that such bill or note has been so post-dated, endorses, transfers, presents for acceptance

or payment, or accepts, pays or receives payment of, such bill or note, or in any manner negotiates the same ; or,

(*c*) with the like intent, practises or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force ;

shall be punishable with fine which may extend to one thousand rupees.

Note.—Cf. Act I, 1879, s. 67 ; and Act X, 1862, s. 13.

The word "punishable" has been substituted for 'punished.' See s. 62 *n.*

Cl. (c).—This is not controlled by the previous clauses so as to restrict its application to negotiable instruments. It is a clause of general application. See *Ref.* (I. L. R. 9 Mad. 138).

Intent to defraud the Government of duty is the essential ingredient in these offences. As to post-dating cheques see s. 2 (7) *n.*, p. 45.

Penalty for breach of rule relating to sale of stamps and for unauthorized sale.

69. (*a*) Any person appointed to sell stamps who disobeys any rule made under section 74, and

(*b*) Any person not so appointed who sells or offers for sale any stamp (other than a one-anna adhesive stamp) ;

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Note.—Cf. Act I, 1879, s. 68 ; and Act XVIII, 1869, s. 48 (3).

"*Other than a one-anna adhesive stamp.*"—This is the only kind of stamp, apparently, which may be disposed of by private enterprise. The provision is new. See p. 17.

Permission to sell stamps purchased in good fait hfor private use and no longer required, has been withheld from private persons, as it was calculated to facilitate a practice of keeping stamps for sale to persons desiring to forge instruments of old date. A provision has been substituted requiring the Collector to purchase back stamps held by private persons and no longer required by them : *Rep. Sel. Com.*, 31*st Dec.*, 1878.

The sale of a Court-fee Stamp without authority would not be an offence under this section, which has reference to the sale of stamps under this Act only : *Empress* v. *Jallu* (I. L. R. 4 All. 216).

The word "punishable" has been substituted for 'punished'. See s. 62 *n.*

Institution and conduct of prosecutions.

70. (1) No prosecution in respect of any offence punishable under this Act or any Act hereby repealed, shall be instituted without the sanction of the Collector or such other officer as the Local Government generally, or the Collector specially, authorizes in that behalf.

(2) The Chief Controlling Revenue-authority, or any officer generally or specially authorized by it in this behalf, may stay any such prosecution or compound any such offence.

(3) The amount of any such composition shall be recoverable in the manner provided by section 48.

Note.—Cf. Act I, 1879, s. 69; and Act XVIII, 1869, ss. 42, 43.

Sub-sec. (3).—This is new, and provides that when an offence is compounded the agreed composition may be recovered as if it were a penalty under s. 48: *Rep. Sel. Com.*, 19*th Mar.*, 1898; *App. A.*

The jurisdiction of a Magistrate depends on this sanction. Where a trial was held for an offence under this Chapter without this sanction, the conviction was set aside, even although the accused had apparently not been prejudiced by the irregularity: *Queen-Empress* v. *Jethmal Jayraj* (I. L. R. 9 Bom. 27).

It is essential that the record of a conviction should evidence this sanction. The sanction should be given in writing, or at least there should be some note of the fact that sanction was given; *Id.* See also *Queen* v. *Adjudhya Pershad* (2 N. W. P. H. C. R. 188).

The Collector, being primarily responsible for the prosecution of offences against the Stamp Acts, should not himself try, as a Magistrate, a person accused of any offence under those Acts: *Empress* v. *Deoki Nandan Lal* (I. L. R. 2 All. 806).

A Magistrate, who has been authorized by the Collector of a district to prosecute offenders against the stamp laws, is not competent also to try persons whom he prosecutes. The Collector should appoint some other person, such as the Government pleader, to conduct the prosecutions: *Empress* v. *Gangadhur Bhunjo* (I. L. R. 3 Cal. 622).

Every one must be allowed an opportunity of paying the penalty before the Collector exercises his discretion to prosecute: *Empress* v. *Janki* (I. L. R. 7 Bom. 82). See s. 43 *n.*

"Collector" shall mean, in a Presidency-town, the Collector of Calcutta, Madras or Bombay, as the case may be, and elsewhere, the chief officer in charge of the revenue-administration of a district: Gen. Clauses Act (X of 1897) s. 3 (10).

Jurisdiction of Magistrates.

71. No Magistrate other than a Presidency Magistrate or a Magistrate whose powers are not less than those of a Magistrate of the second class, shall try any offence under this Act.

Note.—Cf. Act I, 1879, s. 70.

"Magistrate" shall include every person exercising all or any of the powers of a Magistrate under the Code of Criminal Procedure for the time being in force: Gen. Clauses Act (X of 1897) s. 3 (31).

What a Magistrate has to adjudicate upon, on a prosecution coming before him, is whether an offence against the Act has been committed, and whether the prosecution has been brought before him by the proper officer: *Queen* v. *Nadi Chand Poddar* (24 W. R. Cr. 1).

It should be clearly set out in the conviction, or be discoverable by a fair reading of the conviction or judgment, what the instrument is in respect of which the penalty is inflicted, how he is liable to the penalty, and what the proper stamp-duty was: *Id.*

Place of trial.

72. Every such offence committed in respect of any instrument may be tried in any district or presidency-town in which such instrument is found, as well as in any district or presidency-town in which such offence might be tried under the Code of Criminal Procedure for the time being in force.

Note.—Cf. Act I, 1879, s. 71.

"*The Code of Criminal Procedure.*"—See Act V of 1898, ss. 177—189.

CHAPTER VIII.

SUPPLEMENTAL PROVISIONS.

Books, etc., to be open to inspection.

73. Every public officer having in his custody any registers, books, records, papers, documents or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person authorized in writing by the Collector to inspect for such purpose the registers, books, papers, documents and proceedings, and to take such notes and extracts as he may deem necessary, without fee or charge.

Note.—Cf. 54 & 55 Vic., Ch. 39, s. 16 ; and 33 & 34 Vic., Ch. 97, s. 21, from which this section is borrowed. See p. 17.

Powers to make rules relating to sale of stamps.

74. The Local Government, subject to the control of the Governor-General in Council, may make rules for regulating—

(*a*) the supply and sale of stamps and stamped papers,

(*b*) the persons by whom alone such sale is to be conducted, and

(*c*) the duties and remuneration of such persons :

Provided that such rules shall not restrict the sale of one-anna adhesive stamps.

Note.—Cf. Act I, 1879, s. 55 ; and Act XVIII, 1869, s. 48. The proviso is new. See p. 17.

Rules made under the former Act, so far as they are not inconsistent with the provisions of this Act, would continue in force until superseded by new rules issued hereunder : See Gen. Clauses Act (X of 1897), s. 24.

Breach of any rules framed hereunder is punishable under s. 69.

Power to make rules generally to carry out Act.

75. The Governor-General in Council may make rules to carry out generally the purposes of this Act, and may by such rules prescribe the fines ; which shall in no case exceed five hundred rupees, to be incurred on breach thereof.

Note.—Cf. Act I, 1879, s. 56.

The provision as to prescription of fines for breach of these rules is new.

The words "consistent herewith" which occurred in the corresponding section of the previous Act have been omitted. This would seem to obviate the difficulty which arose in *Dowlatram Harji* v. *Vitho Radhoji* (I. L. R. 5 Bom. p. 197) ; *Ref.* (I. L. R. 7 Mad. 176), and *Ref.* (I. L. R. 8 Mad. 532) as to rules which were inconsistent with this Act being *ultra vires*. But in relaxing the provisions of the Act, the Government have in effect asserted that, whatever the restrictions imposed by the Act, it is open to them to make exceptions : *Ref.* (I. L. R. 7 Mad. p. 158).

The power to make rules includes the power to add to, amend, vary, or rescind : See Gen. Clauses Act (X of 1897), s. 21. As to framing of rules generally, see *Id.*, ss. 20—24.

Publication of rules.

76. (1) All rules made under this Act, other than rules made under section 74, shall be published in the *Gazette of India* and all rules made under section 74 shall be published in the local Gazette.

(2) All rules published as required by this section shall, upon such publication, have effect as if enacted by this Act.

Note.—Cf. Act I, 1879, s. 57.

The words "have effect as if enacted by this Act" have been substituted for 'have the force of law' in s. 57.

Saving as to Court-fees.

77. Nothing in this Act contained shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to Court-fees.

Note.—Cf. Act I, 1879, s. 59 ; and Act XVIII, 1869, s. 17.

Act to be translated, and sold cheaply.

78. Every Local Government shall make provision for the sale of translations of this Act in the principal vernacular languages of

the territories administered by it at a price not exceeding four annas per copy.

Note.—Cf. Act I, 1879, s. 60.

79. The Acts mentioned in Schedule II are repealed to the extent specified in the fourth column thereof.

Repeal.

SCHEDULE I.

STAMP-DUTY ON INSTRUMENTS.*—(*See section* 3.)

Description of Instrument.	Proper Stamp-duty.
1. ACKNOWLEDGMENT OF A DEBT— exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession: provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	One anna.

Note.—Cf. Act I, 1879, Art. 1, Sch. I.

The proviso is new and intended to make it clear that the provision relates to mere acknowledgments, and does not include acknowledgments containing in addition any promise or agreement: *Rep. Sel. Com.*, 19*th Mar.*, 1898. See p. 25 and *App. A.* It disposes of the ruling in *Girdhar Naran* v. *Umar Aju* (I. L. R. 4 Bom. 326): but mere memoranda as to the rate of interest at which the loan is made would not alter the character of a simple acknowledgment: *Hira Lal Sircar* v. *Queen-Empress* (I. L. R. 22 Cal. 757).

An acknowledgment must be signed by or on behalf of a debtor to indicate his assent thereto: *Nand Ram* v. *Ram Prasad* (I. L. R. 2 All. 641); *Koonjo Mohan Doss* v. *Krishna Chunder Shaha* (25 W. R. 361); *Dulabh Vanmali* v. *Rehman Jamal* (I. L. R. 14 Bom. 511).

Whether an account signed by a debtor in the books of his creditor amounts to an acknowledgment within the meaning of art. 1, is a question depending in each case upon the form and intention of the entry: *Binja Ram* v. *Raj Mohan Roy* (I. L. R. 8 Cal. 282); *Bishamber Nath* v. *Nand Kishore* (I. L. R. 15 All. 56); *Mulji Lálá* v. *Lingu Makáji* (I. L. R. 21 Bom. p. 205).

Where an account in a *hatchitta* has two sides to it, the one headed 'Amount advanced' and the other 'Amount received,' the seal or signature of the borrower against each entry of advance is not an acknowledgment of a debt, and requires no stamp: *Brojender Coomar* v. *Bromomoye Chow-*

* For description of stamp to be used see App. A, pt. ii.

dhrani (I. L. R. 4 Cal. 885); *Brojo Gobind Shaha* v. *Goluck Chunder Shaha* (I. L. R. 9 Cal. 127).

A *khata*, or account stated, containing no promise in writing, is a mere acknowledgment, and rightly stamped with a one-anna stamp: *Chowksi Himutlal* v. *Chowksi Achrutlal* (I. L. R. 8 Bom. 194); *Govind Gopal* v. *Balwantrao Hari* (I. L. R. 22 Bom. 986).

An I. O. U. would seem to fall within the description given in art. 1, though not liable to duty under the English Acts: See *Childers* v. *Boulnois* (D. & R. 8); *Fisher* v. *Leslie* (1 Esp. 426); *Gould* v. *Coombs* (1 C. B. 543; *Izrael* v. *Izrael* (1 Camp. 499).

2. ADMINISTRATION-BOND, including a bond given under section 256 of the Indian Succession Act, 1865, section 6 of the Government Savings Banks Act, 1873, section 78 of the Probate and Administration Act, 1881, or section 9 or section 10 of the Succession Certificate Act, 1889—	
(*a*) where the amount does not exceed Rs. 1,000.	The same duty as a Bond (No. 15) for such amount.
(*b*) in any other case	Five rupees.

Note.—Cf. Act I, 1879, Art. 2, Sch. I; and Act VI, 1889, s. 18 (3).

3. ADOPTION-DEED, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.	Ten rupees.

Note.—Cf. Act I, 1879, Art. 38, Sch. I.

An instrument, styled therein an adoption-deed, which contained merely a recital of the fact of an adoption having taken place, and that the original name of the adopted son had been changed and that he was now vested with all the powers of a son, was held, under Act I of 1879, not to be a deed of adoption and not liable to any duty: *In the matter of Ambai* (I. L. R. 13 Bom. 280); see also *In the matter of Hanmapa* (I. L. R. 13 Bom. 281), where another document in similar terms further acknowledged and constituted the adopted son as legal heir to the family property was also held to require no stamp. But such deeds would now seem to be chargeable under art. 3. See p. 12.

ADVOCATE. *See* ENTRY AS AN ADVOCATE (No. 30).	
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	One rupee.

Exemptions.	
Affidavit or declaration in writing when made—	
(*a*) as a condition of enlistment under the Indian Articles of War ;	
(*b*) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or	
(*c*) for the sole purpose of enabling any person to receive any pension or charitable allowance.	

Note.—Cf. Act I, 1879, Art. 3, Sch. I, Art. 1, Sch. II, and Act X, 1897, s. 3 (3).

Exemption (*b*).—An affidavit made by S, before the Nazir and clerk of the Subordinate Judge's Court to the effect that she was the daughter and legal representative of one of the defendants in a certain case, and that she urgently needed copies of certain records of the said case for presentation in another suit which had been instituted against her, was held to be exempted from stamp-duty. *Per Curiam*—"The question depends on the construction of the words 'for the immediate purpose of being used or filed in any Court or before the officer of any Court.' The mere fact that it suited the convenience of the party making the affidavit to make it at Sirsi, instead of going for that purpose to the Court at Karwar, where she purposed to file it, does not, we think, take the instance out of the words, or the intention which may reasonably be imputed to the Legislature. 'When a Statute requires that something shall be done 'forthwith,' or immediately or even 'instantly,' it would probably be understood as allowing a reasonable time for doing it.'—Maxwell on Statutes. From examination of the dates we think we may infer that the purpose existed at the time the affidavit was made of filing it in the Court at Karwar, and that this purpose was carried out promptly" : *In re the application of Sheshamma* (I. L. R. 12 Bom. 276).

5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—	
(*a*) if relating to the sale of a Government security, or share in an incorporated company or other body corporate, or a bill-of-exchange ;	One anna.
(*b*) if not otherwise provided for ...	Eight annas.'
Exemptions.	
Agreement or memorandum of agreement—	
(*a*) for or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 43 ;	
(*b*) made in the form of tenders to the Government of India for or relating to any loan ;	
(*c*) made under the European Vagrancy Act, 1874, section 17.	

Note.—Cf. Act I, 1879, Art. 5, Sch. I, & Art. 2, Sch. II.

"No document requires an agreement stamp unless it amounts to an agreement or a memorandum of agreement. The mere fact that a document may assist in proving a contract does not render it chargeable with stamp-duty; it is only so chargeable when the document amounts to an agreement of itself or to a memorandum of an agreement already made. A mere proposal or offer until accepted amounts to nothing. If accepted in writing, the offer and acceptance together amount to an agreement; but if accepted by parol, such acceptance does not convert the offer into an agreement nor into a memorandum of agreement, unless, indeed, after the acceptance, something is said or done by the parties to indicate that in the future it is to be so considered": *per* Hawkins, J., *Carlill* v. *Carbolic Smoke Ball Company* (L. R. [1892] 2 Q. B. p. 490); see also the cases there cited.

Cl. (b).—The following have been held to be agreements requiring a stamp—

(1) a postscript to a document stipulating that the defendant should return two promissory-notes deposited with him as soon as a certain house was given up to him in good order: *Motilal* v. *Munshook Kuramchand* (I. L. R. 4 Bom. 328):

(2) an indemnity note passed to a railway company by a consignee of goods and his surety in respect of goods delivered to the consignee, for which he was unable to produce the railway receipt, by which note they undertook to hold the company, its agents and servants harmless and indemnified in respect of all claims to the said goods: *Ref.* (I. L. R. 5 Bom. 478):

(3) a document which recited the fact of a sale of the right, title and interest of the executants in certain receipts for shares, the price being still due, and made in anticipation of a formal document being drawn up to complete the transaction which the executants undertook to execute when called upon: *Heptula Shekh Adam* v. *Esafali Abdulali* (I. L. R. 14 Bom. 316):

(4) an instrument whereby a mortgagor relinquished his title to mortgaged property and further agreed to pay the Government assessment until the land conveyed was transferred in the Collector's books to the purchaser: *Sindpaya* v. *Shivapa* (I. L. R. 15 Bom. 675):

(5) an instrument whereby a person contracted to serve a railway company for four years exclusively under a penalty of £100: *Madras Railway Company* v. *Rust* (I. L. R. 14 Mad. 18):

(6) an Abkari 'muchalka' whereby a licensee of arrack agreed to all the terms and conditions mentioned in the license: *Ref.* (I. L. R. 15 Mad. 134):

(7) an instrument which acknowledged receipt of a sum of money and provided for the payment of interest at a specified rate: *Ferrier* v. *Ram Kalpa Ghose* (23 W. R. 403); *Murari Mohan Roy* v. *Khetter Nath Mullick* (I. L. R. 15 Cal. 150):

(8) a contract containing a stipulation that an engineer should retain 10 per cent. of the value of work done by a contractor to cover compensation for any default by him and as security for proper performance of the contract: *Ref.* (I. L. R. 7 Mad. 209):

(9) an agreement for sale, there being no actual sale of ascertained moveable property: *Vohra Mahamadali* v. *Ramchandra* (I. L. R. 22 Bom. 785):

(10) an agreement made between certain persons to transfer the future surplus profits of their respective trades to a trustee to be held by him on certain trusts declared in the agreement, though this was also held to be a declaration of trust: *Ref.* (I. L. R. 11 Mad. 216):

(11) an instrument styled a rent note whereby the executant agreed to pay Rs. 21-2, in two instalments, for the grazing of buffaloes for a certain period and further undertook in default of payment of the first instalment to pay the whole amount together, and in default of payment of the latter, during the period fixed, to pay interest at a certain rate, and for the grazing of additional buffaloes to pay Rs. 5 per head, and for other animals at the rate of 8 annas each : *In re Hormasji Irani* (I. L. R. 13 Bom. 87).

The following have been held not to be agreements requiring a stamp —

(1) letters written by parties authorizing arbitrators to arbitrate between them, although together they might be used as evidence of a verbal agreement to submit to arbitration : *Gangaram Kushaba Rangole* v. *Narayan Babaji Rangole* (I. L. R. 19 Bom. 32) :

(2) letters relating to the sale of shares not intended to be a formal expression of the terms of an agreement, but from which an agreement might by process of construction be inferred : *Rainier* v. *Gould* (I. L. R. 13 Mad. 255), and the cases there cited. But see also s. 35 (*c*) *n* :

(3) a petition informing the Court of an agreement entered into by the parties : *Ref.* (I. L. R. 8 Mad. 15) :

(4) a prospectus of a school which stated that the terms were sixty guineas per annum, and that three months' notice, or payment was required previously to the removal of a pupil : *Clay* v. *Croft* (20 L. J. Ex. 361) ; *Edgar* v. *Blick* (1 Stark. 464). But it was held otherwise where an action was brought on an agreement contained in a prospectus of terms : *Williams* v. *Stoughton* (2 Stark. 292) :

(5) an advertisement offering a reward of £100 upon a certain event : *Carlill* v. *Carbolic Smoke Ball Company*, (L. R. [1892] 2 Q. B. p. 490) ; see s. 2 (15) *n*.

An agreement in writing to lease is chargeable as a lease (art. 35) ; an agreement to make a settlement is chargeable as a settlement [s. 2 (24).] But an agreement to convey would be chargeable as an agreement [s. 2 (10) *n*.]

Exemption (*a*).—The intention of this is to exempt *bonâ fide* sales and purchases of merchandize from stamp-duty. The test which should be applied is to see whether the document evidences only a transaction of sale or a sale and some other independent transaction, and if the former the number of subsidiary stipulations it may contain cannot alter the nature of the transaction : *Kyd* v. *Mahomed* (I. L. R. 15 Mad. 150) ; *Ref.* (I. L. R. 10 Mad. 27).

"*Not being a Note or Memorandum chargeable under No.* 43."—These words can only mean that where an agreement is contained in a document of the nature of a note or memorandum chargeable under art. 43 it should be stamped : *Ralli* v. *Caramalli Fazal* (I. L. R. 14 Bom. p. 110).

AGREEMENT TO LEASE—

See LEASE (No. 35).

6. AGREEMENT BY WAY OF EQUITABLE MORTGAGE,

that is to say, any instrument evidencing an agreement to secure the repayment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property—

(*a*) when such loan is repayable more than three months, but not more than one year, from the date of such instrument;	The same duty as a Bill of Exchange [No. 13 (*b*)] for the amount secured.
(*b*) when such loan is repayable not more than three months from the date of such instrument.	Half the duty payable on a Bill of Exchange [No. 13 (*b*)] for the amount secured.

Exemption.

See Exemptions under MORTGAGE-DEED (No. 40).

Note.—Cf. Act I, 1879, Art. 29, Sch. I. Cf. also 54 & 55 Vic., Ch. 39, s. 86 (2); and 51 & 52 Vic., Ch. 8, s. 15.

This article is confined to instruments of equitable mortgage to the exclusion of agreements to execute a future mortgage: *Rep. Sel. Bom.*, 19*th Mar.*, 1898. See pp. 11, 25, and *App. A.*

Article 6 is intended to cover cases of loans made (1) on the deposit of title-deeds, (2) on the deposit of valuable securities, and (3) upon the pledge, pawn or hypothecation of moveable property; the duty chargeable varying according as the loan is repayable within a period not exceeding three months, or beyond that period but not exceeding one year. There is no provision for cases of loans repayable after longer periods, unless they are chargeable under art. 40 (*a*), as cases not hereby provided for.

A distinction is to be observed between this and art. 40. Article 40 deals with cases in which the interest in, or right over, property is transferred, whether possession is given or not, for the purposes of the mortgage, while art. 6 is limited to cases where moveable property only is given in pledge, coupled with an agreement securing the repayment of a loan: See *In the matter of Ko Shway Aung* v. *Strang Steel & Co.* (I. L. R. 21 Cal. p. 244); *Ref.* (I. L. R. 8 Mad. p. 107).

"There are three kinds of security: the first, a simple lien; the second, a mortgage, passing the property out and out; the third, a security intermediate between a lien and a mortgage—*viz.*, a pledge—where by contract a deposit of goods is made a security for a debt, and the right to the property vests in the pledgee so far as is necessary to secure the debt": *per* Willes. J., *Halliday* v. *Holgate* (L. R. 3 Ex. p. 302).

A pledge or pawn is a bailment of goods by a debtor to his creditor to be kept till the debt is discharged: Wharton, Law Lex. It is created by, and is incomplete without, an actual or constructive delivery of the thing pledged, to or on behalf of the pledgee, and it confers a special or qualified property in the pledge, sufficient to support an action against a person who wrongfully converts it, the general property remaining in the pledgor: Fisher, Mortgage, para. 190; see also *Donald* v. *Suckling* (L. R. 1 Q. B. p. 594).

The bailment of goods as security for payment of a debt or performance of a promise is called "pledge." The bailor is in this case called the 'pawnor.' The bailee is called the 'pawnee': Ind. Contract Act (IX of 1872), s. 172.

Hypothecation.—This is the appropriation of property for the discharge of a debt or engagement, without giving the creditor either an absolute or special property in the subject of the security; *e. g.*, a charge contained in a settlement, or an order upon a third party to apply moneys in his hands to the discharge of the debt. An hypothecation may be ordinary or maritime, and the former may be created—(*a*) by a *charge* or direction in a settlement, will, or other instrument, whereby real or personal property is expressly or constructively made liable, or specially

appropriated to the discharge of a portion, legacy, or other burthen, or declared to be subject to a lien for securing the same ; (2) by the appropriation to the discharge of a debt, of specific choses-in-action or chattels, which either are, at the time of appropriation, or may or will thereafter be in the hands of a third person. This form of hypothecation is commonly known as an *equitable assignment*, and is effected either by an agreement or by an order upon the holder of the property : Fisher, para. 215.

Hypothecation is the act of pledging a thing without parting with the possession: Wharton, Law Lex.

The distinction observed in the Roman Law between a pledge or pawn (*pignus*), where possession was given of the goods, and a hypothecation (*hypotheca*), where it was not given has now, however, been lost sight of. "There are few cases, if any, in our law, where an hypothecation, in the strict sense of the Roman Law, exists ; that is a pledge without possession by the pledgee, and these are rather cases of liens or privileges than strict hypothecations. There are also cases where mortgages of chattels are held valid, without any actual possession by the mortgagee, but they stand upon very peculiar grounds, and may be deemed exceptions to the general rule. They either stand upon the positive provisions of some statute, or they are the result of some contract, stipulating for the possession of the mortgagor, under circumstances in which such possession is deemed compatible with good faith, and does not hold out false colours to creditors or purchasers. In these cases the Courts have recognised the general distinction that a mortgage may be without possession ; but that a pledge cannot be without possession" : Story, Bailments, s. 288.

Presumably therefore the term hypothecation is here used as synonymous with pledge or pawn, and art. 6 is intended to relate to cases in which property is actually given in pledge. This view is supported by the case of *In the matter of Ko Shway Aung* v. *Strang Steel & Co.*, ante.

A lien, answering to the *tacita hypotheca* of the Civil Law, is a right conferred by law, and not by contract, upon one man to retain possession of or to have a charge upon property real or personal belonging to another, until certain demands are satisfied : Wharton, Law Lex.; Fisher, para. 3.

Where title-deeds are deposited by way of equitable mortgage, a memorandum merely stating the purpose for which they are deposited is not an agreement for a mortgage. It is a mere record of the purpose for which the deposit is made, and need not be stamped : *Meek* v. *Bayliss* (31 L. J. Ch. 448).

An instrument evidencing an agreement to secure the repayment of a loan made on the mortgage of a crop which was made chargeable under this provision by *Not. No.* 1280, *5th June*, 1885, is now provided for under Art. 41.

See Art. 16, and Art. 40, *n.*

7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, moveable or immoveable, where made by any writing not being a Will	Fifteen rupees.
Note.—Cf. Act I, 1879, Art. 6, Sch. I.	
8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit—	
(*a*) where the amount does not exceed Rs. 1,000.	The same duty as a Bond (No. 15) for such amount.

(*b*) in any other case	Five rupees.
Exemptions.	
(*a*) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.	
(*b*) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	

Note.—Cf. Act I, 1879, Art. 7, Sch. 1, and Arts. 3 & 4, Sch. II.

9. APPRENTICESHIP-DEED,	
including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP (No. 11).	Five rupees.
Exemption.	
Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by or at the charge of any public charity.	

Note.—Cf. Act I, 1879, Art. 31, Sch. I, and Art. 12 (*c*), Sch. II.

10. ARTICLES OF ASSOCIATION OF A COMPANY.	Twenty-five rupees.
Exemption.	
Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1882.	
See also MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 39).	

Note.—Cf. Act I, 1879, Art. 8, Sch. I; and *Not. No.* 5199 *S. R.*, 1*st Nov.*, 1895: *App. B.*

11. ARTICLES OF CLERKSHIP	
or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.	Two hundred and fifty rupees.

Note.—Cf. Act I, 1879, Art. 9, Sch. I.

ASSIGNMENT.

See CONVEYANCE (No. 23), TRANSFER (No. 62), and TRANSFER OF LEASE (No. 63), as the case may be.

ATTORNEY.

See ENTRY AS AN ATTORNEY (No. 30) and POWER-OF-ATTORNEY (No. 48).

AUTHORITY TO ADOPT.

See ADOPTION-DEED (No. 3).

12. AWARD,

that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—

(*a*) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000; — The same duty as a Bond (No. 15) for such amount.

(*b*) in any other case ... ... — Five rupees.

Exemption.

Award under the Bombay District Municipal Act, 1873, section 81, or the Bombay Hereditary Offices Act, 1874, section 18.

Note.—Cf. Act I, 1879, Art. 10, Sch. I.

Awards directing partitions are specially provided for as partitions: *Rep. Sel. Com.*, 19*th Mar.*, 1898; *App. A.*

Letters written by parties authorizing arbitrators to arbitrate between them do not require to be stamped: *Gangaram Kushaba* v. *Narayan Babaji* (I. L. R. 19 Bom. 32).

13. BILL OF EXCHANGE,

[As defined by s. 2 (2) & (3)], not being a bond, bank-note or currency note—

(*a*) where payable on demand ... — One anna.

(*b*) where payable otherwise than on demand, but not more than one year after date or sight,—		If drawn singly.			If drawn in set of two, for each part of the set.			If drawn in set of three, for each part of the set.		
	Rs.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
if the amount of the bill or note does not exceed	200	0	2	0	0	1	0	0	1	0
if it exceeds Rs. 200 and does not exceed ...	400	0	4	0	0	2	0	0	2	0
Ditto ditto 400 ditto ...	600	0	6	0	0	3	0	0	2	0
„ „ 600 „ ...	1,000	0	10	0	0	5	0	0	4	0
„ „ 1,000 „ ...	1,200	0	12	0	0	6	0	0	4	0
„ „ 1,200 „ ...	1,600	1	0	0	0	8	0	0	6	0
„ „ 1,600 „ ...	2,500	1	8	0	0	12	0	0	8	0
„ „ 2,500 „ ...	5,000	3	0	0	1	8	0	1	0	0
„ „ 5,000 „ ...	7,500	4	8	0	2	4	0	1	8	0
„ „ 7,500 „ ...	10,000	6	0	0	3	0	0	2	0	0
„ „ 10,000 „ ...	15,000	9	0	0	4	8	0	3	0	0
„ „ 15,000 „ ...	20,000	12	0	0	6	0	0	4	0	0
„ „ 20,000 „ ...	25,000	15	0	0	7	8	0	5	0	0
„ „ 25,000 „ ...	30,000	18	0	0	9	0	0	6	0	0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000		6	0	0	3	0	0	2	0	0
(*c*) where payable at more than one year after date or sight.		The same duty as a Bond (No. 15) for the same amount.								

Note.—Cf. Act I, 1879, Art. 11, Sch. I.

It will be observed that there is no longer an exemption in favour of bills payable on demand of the value of Rs. 20 or less. Cheques and promissory-notes have been similarly affected. See pp. 10, 11. See also s. 2 (3) *n*.

14. BILL OF LADING—

(including a through bill of lading).

Four annas.

N.B.—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.

Exemptions.

(*a*) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1889, and are to be delivered at another place within the limits of the same port.

(*b*) Bill of lading when executed out of British India and relating to property to be delivered in British India. |

Note.—Cf. Act I, 1879, Art. 12, Sch. I ; Art. 7, Sch. II. *Not. No.* 5199 ; 1*st Nov.*, 1895 : *App. B.*

15. BOND—

[as defined by section 2 (5)] not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act, or by the Court-fees Act, 1870,—

where the amount or value secured does not exceed Rs. 10 ...	Two annas.
where it exceeds Rs. 10 and does not exceed 50	Four annas.
Ditto 50 ditto ... 100	Eight annas.
Ditto 100 ditto ... 200	One rupee.
Ditto 200 ditto ... 300	One rupee eight annas.
Ditto 300 ditto ... 400	Two rupees.
Ditto 400 ditto ... 500	Two rupees eight annas.
Ditto 500 ditto ... 600	Three rupees.
Ditto 600 ditto ... 700	Three rupees eight annas.
Ditto 700 ditto ... 800	Four rupees.
Ditto 800 ditto ... 900	Four rupees eight annas.
Ditto 900 ditto ... 1,000	Five rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000	Two rupees eight annas.

See ADMINISTRATION-BOND (No. 2), BOTTOMRY-BOND (No. 16), CUSTOMS BOND (No. 26), INDEMNITY-BOND (No. 34), RESPONDENTIA BOND (No. 56), SECURITY-BOND (No. 57).

Exemptions.

Bond, when executed by—

(*a*) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;

(*b*) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or

any other object of public utility shall not be less than a specified sum per mensem.	

Note.—Cf. Act I, 1879, Art. 13, Sch. I. and Art. 8 (*b*), Sch. II.

16. BOTTOMRY-BOND—

that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a Bond (No. 15) for the same amount.

Note.—Cf. Act I, 1879, Art. 15, Sch. I.

This is the hypothecation of a ship by the master, with or without its freight, as a security for the payment, in the event only of the safe arrival of the ship at her destination, of a debt contracted for the supply of necessaries for the preservation of the ship and the continuance of the voyage; the debt being lost in case of the non-arrival of the ship: Fisher, Mortgage, para. 235.

Where cargo alone is hypothecated, the instrument is called a Respondentia bond: See Art. 56.

The power to pledge a ship does not extend to more than hypothecation, well known in the Civil law, and distinguishable from a mortgage as well as a pledge or pawn, the former of which transfers the property, the latter a lien on the chattel, and is void without actual possession; but hypothecation gives only a right to be enforced against the subject of it through the medium of process: *Stainbank* v. *Shepard* (22 L. J. Ex. p. 346); see also Smith, Merc. Law, Ch. VII.

Bills of exchange drawn by the master on the owner, as security for money advanced to the master, though accompanied with a verbal engagement by him that the ship shall be liable, cannot be considered as an instrument of hypothecation: *Ex parte Halkett* (19 Ves. jun. 474; 3 Ves. & Bea. 135). See also Abbott, Shipping, p. 158.

17. CANCELLATION—

Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for ...	Five rupees.
See also RELEASE (No. 55), REVOCATION OF SETTLEMENT (No. 58—B), SURRENDER OF LEASE (No. 61), REVOCATION OF TRUST (No. 64—B).	

Note.—This is new.

18. CERTIFICATE OF SALE—

(in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue	

Court, or Collector or other Revenue-officer—	
(*a*) where the purchase-money does not exceed Rs. 10;	Two annas.
(*b*) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25;	Four annas.
(*c*) in any other case	The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.

Note.—Cf. Act I, 1879, Art. 16, Sch. I, and Act VI, 1894, s. 5.

This is not affected by anything contained in s. 24: see Prov., s. 24 *n*. See pp. 20, 89.

The stamp-duty payable on a certificate of sale is governed not by s. 24, but by Art. 18, Sch. I. The amount of the purchase-money is the measure of the consideration on which duty is payable: See *Ref.* (I. L. R. 5 Mad. 18); *Ref.* (I. L. R. 7 Mad. 421); *Ref.* (I. L. R. 10 Cal. 92); *Jwala Prasad* v. *Ram Narain* (I. L. R. 15 All. 107). It was held otherwise in *Sha Nagindas Jeychand* v. *Halalkore Nathwa Gheesla* (I. L. R. 5 Bom. 470); *In re Vishnu Keshav Sathe* (I. L. R. 10 Bom. 58); and *Meer Kaisur Khan* v. *Ebrahim Khan* (I. L. R. 15 Bom. 532). But the introduction of the word *only* in *cl.* (*c*) has met the difficulty.

Section 55 (5) (*a*) of the Transfer of Property Act (IV of 1882) would have no bearing here, for s. 2 of the Act expressly provides that the Act (save as provided in s. 57 and chap. iv) is not intended to affect '*any transfer by operation of law or any transfer in execution of a decree or order of a Court*': See *Ref.* (I. L. R. 10 Cal. p. 96).

The Courts shall not forward copies of the certificate to the Registry Office until the purchaser has tendered the necessary stamp, and the original certificate has been drawn up. On each copy the amount of stamp-duty paid on the original certificate must be noted: See *Cal. H. C. C. O. No.* 12, 21*st Feb.*, 1880.

Mortgages noted in the proclamation of sale as claims upon the property sold should not necessarily be entered in the certificate of sale, or be computed as part of the purchase-money, unless they have been admitted by the parties, or established by decree, or unless they have been declared under s. 282, C. P. C., to be charges on the property and the Court has seen fit to sell it subject to them: *Shantappa Chedambaraya* v. *Subrao Ramchandra Yellapur* (I. L. R. 18 Bom. 175).

19. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.	One anna.

See also LETTER OF ALLOTMENT OF SHARES (No. 36)

Note.—Cf. Act I, 1879, Art. 17, Sch. I. Cf. also 54 & 55 Vic., Ch. 39, s. 108 ; and 38 & 39 Vic., Ch. 83 .

20. CHARTER-PARTY—

that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not	One rupee.

Note.—Cf. Act I, 1879, Art. 18, Sch. I. Cf. also 54 & 55 Vic., Ch. 39, s. 49 ; and 33 & 34 Vic , Ch. 97, s. 66.

" *Whether it includes a penalty clause or not.*"—These words are new, and in accordance with *Not. No.* 453, *29th Jan.*, 1896.

The Contract by Charter-party is one by which an entire ship, or some principal part thereof is let to a merchant for the conveyance of goods on a determined voyage to one or more places : Abbott, 'Shipping,' p. 218.

The contract of affreightment by 'charter-party' is to be distinguished from the contract for conveyance of goods in a general ship which is evidenced by the instrument known as a 'bill of lading' : See Smith, Merc. Law, Ch. III, p. 322.

21. CHEQUE—

[as defined by section 2 (7)] ...	One anna.

Note.—Cf. Act I, 1879, Art. 19, Sch. I.

The words 'for an amount exceeding twenty rupees' have been omitted, the effect of which is to make all cheques chargeable alike. Bills of exchange and promissory-notes have been similarly affected. See p. 11. See also s. 2 (7) *n*.

22. COMPOSITION-DEED—

that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors. ...	Ten rupees.

Note.—Cf. Act I, 1879, Art. 20, Sch. I.

An instrument which substantially amounts to a transfer by a debtor of his property for the benefit of his creditors is a composition-deed and not a conveyance : *Subbaraya* v. *Vythilinga* (I. L. R. 16 Mad. p. 89).

23. CONVEYANCE—				
[as defined by section 2 (10)], not being a TRANSFER charged or exempted under No. 62,— where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50 ...				Eight annas.
where it exceeds Rs.	50	but does not exceed Rs.	100 ...	One rupee.
Ditto	100	ditto	200 ...	Two rupees.
Ditto	200	ditto	300 ...	Three rupees.
Ditto	300	ditto	400 ...	Four rupees.
Ditto	400	ditto	500 ...	Five rupees.
Ditto	500	ditto	600 ...	Six rupees.
Ditto	600	ditto	700 ...	Seven rupees.
Ditto	700	ditto	800 ...	Eight rupees.
Ditto	800	ditto	900 ...	Nine rupees.
Ditto	900	ditto	1,000 ...	Ten rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000				Five rupees.

Exemption.

Assignment of copyright by entry made under the Indian Copyright Act, 1847, section 5.

Note.—Cf. Act I, 1879, Art. 21, Sch. I, and Art. 5, Sch. II.

The duty payable on a conveyance is to be calculated on the consideration set forth therein, and not on the intrinsic value of the property conveyed: *Ref.* (I. L. R. 20 Mad. 27).

An instrument which is in terms a conveyance of property at an agreed value, is a sale of such property at that price. The circumstance that it forms part of a larger transaction will not affect the character of the instrument: *Ref.* (I. L. R. 20 Bom. 432).

Where a transaction is in substance a sale of a share in a partnership, and the transfer of a share of a lease only forms part of the subject-matter of the sale, as being a part of the partnership assets, the transaction must be regarded as the sale of a share in a partnership and chargeable accordingly, and not as the transfer of a lease: *In re the Menglas Tea Estate* (I. L. R. 12 Cal. 383); *In re Mohargunge Tea Estate* (Unrep. 12th Sep. 1884). And so also when by one and the same deed there is a conveyance of freehold lands and good-will and a transfer of interest secured by leases: *In the matter of a Reference* (I. L. R. 23 Cal. 283).

A conveyance must be taken to include the usual covenants for title and the stamp for the conveyance covers the whole. Such covenants, cannot be regarded as constituting separately an indemnity-bond on which duty could be charged: *Ref.* (I. L. R. 1 Mad. 133).

Where a transfer by a trustee to a *cestui que trust* was drawn in the form of a conveyance for Rs. 10, it was held that it did not require to be so done, but having been done, it required to be stamped as a conveyance: *Ref.* (I. L. R. 7 Mad. 350).

See s. 2 (10) *n*, and Arts. 62, 63 *n*.

Where an equitable mortgagee obtains an order absolute for foreclosure under which the mortgagor is directed to execute, and does execute a conveyance of all his estate and interest in the property to the mortgagee, the transaction is a conveyance on sale, and chargeable as such with *ad valorem* duty: *Huntington* v. *Commissioners of Inland Revenue* (L. R. [896] 1 Q. B. 422).

CO-PARTNERSHIP-DEED—	
See PARTNERSHIP (No. 46).	
24. COPY OR EXTRACT—	
Certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to Court-fees—	
(*i*) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee;	Eight annas.
(*ii*) in any other case	One rupee.
Exemptions.	
(*a*) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
(*b*) Copies of entries—	
(*i*) in the certified copies of registers, granted under the Births, Deaths and Marriages Registration Act, 1886, section 8;	
(*ii*) in register books, granted by any Registrar of Births and Deaths under the said Act, section 25, or	
(*iii*) in registers and records, granted under the said Act, section 35, when applied for by a soldier, sailor, non-commissioned officer or petty officer;	
(*c*) copies of, or extracts from, baptismal, marriage or burial registers certified by Government Chaplains, subsidised or unsubsidised Clergymen, and Diocesan or Marriage Registrars, and granted to soldiers, sailors or non-commissioned or petty officers.	

Note.—Cf. Act I, 1879, Art. 22, Sch. I, and Art. 9, Sch. II. *Not. No.* 5199 *S. R.*, 1*st Nov.* 1895 : *App. B.*

This provision does not govern copies contemplated by s. 62, Civ. Pro. Code: *Krishnaji Sadashiv Ranade* v. *Dulaba* (I. L. R. 15 Bom. 687).

But a copy of an order passed by a Municipal Board and certified as a true copy by the Secretary comes within it, and the Secretary is a public officer for the purposes indicated therein: *Ref.* (I. L. R. 19 All. 293).

25. COUNTERPART OR DUPLICATE— Of any instrument chargeable with duty and in respect of which the proper duty has been paid,—	
(*a*) if the duty with which the original instrument is chargeable does not exceed one rupee;	The same duty as is payable on the original.
(*b*) in any other case	One rupee.
Exemption. Counterpart of any lease granted to a cultivator when such lease is exempted from duty.	

Note.—Cf. Act I, 1879, Art. 23, Sch. I, and Art. 13 (*c*), Sch. II.

26. CUSTOMS-BOND—	
(*a*) Where the amount does not exceed Rs. 1,000;	The same duty as a Bond (No. 15) for such amount.
(*b*) in any other case	Five rupees.

Note.—Cf. Act I, 1879, Art. 24, Sch. I.

27. DEBENTURE— (whether a mortgage debenture or not), being a marketable security transferable by delivery, or by endorsement or by separate instrument of transfer.	The same duty as a Bond (No. 15) for the same amount.
Explanation.—The term Debenture includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.	
Exemption. A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders: provided	

that the debentures so issued are expressed to be issued in terms of the said mortgage-deed. *See also* BOND (No. 15); and Section 8 and 55.	

Note.—This is new. See p. 13.

Interest coupons attached to debentures are free from duty: *Rep. Sel. Com.*, 19*th Mar.*, 1898: *App. A.*

DECLARATION OF ANY TRUST— *See* TRUST (No. 64).	
28. DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.	One anna.

Note.—Cf. Act I, 1879, Art. 26, Sch. I. See also 54 & 55 Vic., Ch. 39, s. 69; and 33 & 34 Vic., Ch. 97, s. 87.

This is an order addressed by the owner of goods to a person holding them on his behalf, requesting him to deliver them to a person named in the order. Delivery orders are chiefly used in the case of goods held by dock companies, wharfingers, &c.: Sweet, Law Dic.

A delivery order differs from a warrant for goods (Art. 65) in being signed by or on behalf of the owner of the goods, as distinguished from the person in whose custody they are.

DEPOSIT OF TITLE-DEEDS— *See* AGREEMENT by way of EQUITABLE MORTGAGE (No. 6).	
DISSOLUTION OF PARTNERSHIP— *See* PARTNERSHIP (No. 46).	
29. DIVORCE— Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	One rupee.

Note.—Cf. Act I, 1879, Art. 34, Sch. I.

DOWER— Instrument of. *See* SETTLEMENT (No. 58).	

DUPLICATE—	
See COUNTERPART (No. 25).	
30. ENTRY AS AN ADVOCATE, VAKIL, OR ATTORNEY ON THE ROLL OF ANY HIGH COURT	
in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners' Act, 1884—	
(*a*) in the case of an Advocate or Vakil...	Five hundred rupees.
(*b*) in the case of an Attorney ...	Two hundred and fifty rupees.
Exemption.	
Entry of an advocate, vakil or attorney on the roll of any High Court when he has previously been enrolled in a High Court.	

Note.—Cf. Act II, 1879, Art. 27. Sch. I ; and Art. II (*a*), Sch. II.

Exemption.—This extends in favour of any one once enrolled as a vakil of a High Court seeking to be enrolled as an advocate of the same High Court. It also probably applies to the case of an attorney enrolled as such—who pays Rs. 250 on his articles of clerkship and Rs. 250 on enrolment—on seeking enrolment as an advocate in the same High Court: *In re Parthasaradi* (I. L. R. 8 Mad. 14).

EQUITABLE MORTGAGE—	
See AGREEMENT by way of EQUITABLE MORTGAGE (No. 6).	
31. EXCHANGE OF PROPERTY—	
Instrument of	The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.
Note.—Cf. Act I, 1879, Art. 35.	
EXTRACT—	
See COPY (No. 24).	
32. FURTHER CHARGE—	
Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—	

(*a*) when the original mortgage is one of the description referred to in clause (*a*) of Article No. 40 (that is, with possession);	The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.
(*b*) when such mortgage is one of the description referred to in clause (*b*) of Article No. 40 (that is, without possession)—	
(*i*) if at the time of execution of the instrument of further charge possession of the property is given, or agreed to be given under such instrument;	The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.
(*ii*) if possession is not so given ...	The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

Note.—Cf. Act I, 1879, Art. 30, Sch. I.

33. GIFT—

Instrument of, not being a SETTLEMENT (No. 58) OR WILL OR TRANSFER (No. 62).	The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.

Note.—Cf. Act I, 1879, Art. 36, Sch. I.

HIRING AGREEMENT

or agreement for service.
See AGREEMENT (No. 5).

34. INDEMNITY-BOND	The same duty as a Security-Bond (No. 57) for the same amount.

Note.—Cf. Act I, 1879, Art. 28, Sch. I. See s. 2 (5) *n*.

INSPECTORSHIP-DEED.

See COMPOSITION-DEED (No. 22).

INSURANCE.

See POLICY OF INSURANCE (No. 47).

35. LEASE, including an under-lease or sub-lease and any agreement to let or sub-let—	
(*a*) where by such lease the rent is fixed and no premium is paid or delivered—	
(*i*) where the lease purports to be for a term of less than one year;	The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.
(*ii*) where the lease purports to be for a term of not less than one year but not more than three years;	The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.
(*iii*) where the lease purports to be for a term in excess of three years;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.
(*iv*) where the lease does not purport to be for any definite term;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

(*v*) where the lease purports to be in perpetuity;	The same duty as a Conveyance (No. 23) for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.
(*b*) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(*c*) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered:
	Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.

Exemptions.

(*a*) Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

(*b*) Leases of fisheries granted under the Burma Fisheries Act, 1875, or the Upper Burma Land and Revenue Regulation, 1889.

Note.—Cf. Act I, 1879, Art. 39, Sch. I, and Art. 13, Sch. II.

Rent.—This may be 'money, a share of crops, service, or any other thing of value to be rendered periodically or on specified occasions to the lessor by the lessee in consideration of the lease.' Transfer of Property Act (IV of 1882), s. 105.

Premium.—This is 'the price paid or promised' as consideration for the lease: *Id.*

Cl. (a).—Where by an instrument certain lands were leased for an annual rent of Rs. 15, and Rs. 50, a sum equal to three years' rent, were stipulated to be paid in advance and the balance of Rs. 10 at the end of the term, it was held that the stipulation for payment of Rs. 50 was one for the payment of rent in anticipation, and not for the payment of a premium or fine: *Ref.* (I. L. R. 7 Mad. 203).

Where by an instrument a lease was taken of a shop for five years at a rent of Rs. 30 per annum, the lessee depositing one year's rent with the lessor on the understanding that it was to be credited to the last year's rent, it was held that 'the stipulation amounted to no more than an agreement that the lessee should pay a year's rent in advance.' It was not a fine or premium: *Id.*

In the case of a perpetual lease of certain villages for an annual rent of Rs. 1,954-10-7, the sum of Rs. 1,554-10-7 was to be paid by the lessee to Government as peshkash, and Rs. 400 to the lessor as net rent, it was held that the instrument was a lease reserving a rent of Rs. 1,954-10-7, and the stamp-duty was to be calculated on that amount: *Ref.* (I. L. R. 7 Mad. 155). See p. 13.

Cl. (d).—In the case of a document purporting to be a deed of mortgage with possession, the executant made over possession of certain lands to his creditor for nine years in liquidation of a debt of Rs. 899-12, stipulating for payment of Rs. 35 yearly, it was held that it was, in fact, a sale of a term or lease for nine years with a reserved rent of Rs. 35 in consideration of Rs. 899-12—the amount of the debt and interest: that the debt was satisfied, and not secured when possession was given, and that the stamp-duty leviable was that for a lease with a premium. *Ref.* (I. L. R. 7 Mad. 203).

Agreement to lease.—This is chargeable as a lease, even although a formal deed of lease may be in contemplation: *Ref.* (I. L. R. 17 Mad. 280): *Boyd* v. *Krieg* (I. L. R. 17 Cal. 548); and see *National Telephone*

Company v. *Inland Revenue Commissioners* (L. R. [1899] 1 Q. B. 250); and *Jones* v. *Inland Revenue Commissioners* (L. R. [1895] 1 Q. B. 484).

Exemption.—Lease includes both a 'patta' and a 'kabulyat'; see s. 2 (16).

'*Cultivator.*'—By this term only those persons are connoted who actually cultivate the soil themselves, or who cultivate it by members of their household, or by their servants, or by hired labour, and with their own or hired stock. The class of husbandmen or actual agriculturists is meant; not farmers, middlemen, or lessees, even though cultivation may be carried on to some extent by such persons in the area covered by their lease. *Ref.* (I. L. R. 5 All. 360).

A person whose occupation is that of a cultivator and who takes a lease of land for planting cocoanut trees is, in respect of that occupation a 'cultivator,' and a 'kabulyat' given by him is exempt if the annual rent reserved does not exceed Rs. 100: *Ramchandra Vasudevshet* v. *Babaji Kusaji* (I. L. R. 15 Bom. 73).

Cl. (*a*).—This exempts all leases executed in the case of a cultivator without the payment or delivery of any fine or premium, whatever the reserved or annual rent may be, provided it be for a definite term not exceeding one year, and also whatever the term may be, provided the annual rent reserved does not exceed Rs. 100: *In re Bhavan Badhar* (I. L. R. 6 Bom. 691).

The exemption applies only to the case of lands let for the purpose of cultivation, and not for any other purpose. A kabulyat executed by cultivators for payment of rent in kind for land occupied by dwelling-houses was held to be chargeable with duty: *Narayan Ramchandra* v. *Dhondu Rághu* (I. L. R. 10 Bom. 173).

36. LETTER OF ALLOTMENT OF SHARES in any company or proposed company, or in respect of any loan to be raised by any company or proposed company. *See also* CERTIFICATE OR OTHER DOCUMENT (No. 19).	One anna.

Note.—Cf. Act I, 1879, Art. 40, Sch. I.

37. LETTER OF CREDIT— that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn.	One anna.

Note.—Cf. Act I, 1879, Art. 41, Sch. I.

LETTER OF GUARANTEE.

See AGREEMENT (No. 5).

38. LETTER OF LICENSE— that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Ten rupees.

Note.—Cf. Act I, 1879, Art. 42, Sch. I.

39. MEMORANDUM OF ASSOCIATION OF A COMPANY—	
(*a*) if accompanied by articles of association under section 37 of the Indian Companies Act, 1882;	Fifteen rupees.
(*b*) if not so accompanied	Forty rupees.
Exemption.	
Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1882.	

Note.—Cf. Act I, 1879, Art. 45, Sch. I: *Not. No.* 5199, *S. R.*, 1*st Nov.*, 1895; *App. B.*

40. MORTGAGE-DEED—	
not being an AGREEMENT TO MORTGAGE (No. 6), BOTTOMRY-BOND (No 16), MORTGAGE OF A CROP (No. 41), RESPONDENTIA BOND (No. 56), or SECURITY-BOND (No. 57)—	
(*a*) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.
(*b*) when at the time of execution, possession is not given or agreed to be given as aforesaid;	The same duty as a Bond (No. 15) for the amount secured by such deed.
Explanation.—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.	
(*c*) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped—	

for every sum secured not exceeding Rs. 1,000 ...	Eight annas.
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000	Eight annas.

Exemptions.

(1) Instruments, executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the repayment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.

(3) Instrument of pledge or pawn of goods if unattested.

Note.—Cf. Act I, 1879, Art. 44, Sch. I, and Arts. 12 (*a*), 14 (*b*); *Not. No.* 5199 *S. R.*, 21*st Nov*, 1895. Cf. also 54 & 55 Vic, Ch. 39, s. 86; and 33 & 34 Vic., Ch. 97, s. 105.

Cl. (a).—The words 'at the time of execution' have been omitted. Under the previous Act the following opinions were expressed—*Per* Garth, C. J., "Clause (*a*) applies only to those deeds, in which possession of the mortgaged property is given, or agreed to be given, at the time of the execution of the deed; or, in other words, where immediate possession of the property is given, or agreed to be given, by the terms of the deed to the mortgagee. The principle of the distinction between the two classes of mortgages was clear enough under the Act of 1869, namely, 1*st*, those which were accompanied by possession; and, 2*ndly*, those which were not According to the construction which I put upon the present Act, the same distinction is maintained but only with a safeguard against the evasion of the higher duty. Where the title to the land, and the possession or immediate right to the possession of it, both pass to the mortgagee by virtue of the deed, the same duty is charged as upon a conveyance by way of sale, because in that case the mortgagee gets the same potentiary interest in the land, which a sale would give him; but when the title only passes, and possession or the right to the possession does not; the interest which he gets is not necessarily a potentiary interest at all, and possibly may never become so. In such a case the lower duty is chargeable." *Per* Mitter, J., "The word 'given' in the clause in question seems to me to point out that only those transactions are intended to be covered where the transfer of possession takes place in consequence of the *agreement on the part of the mortgagor to deliver over* possession as part of the security of the mortgage-money. But, where by virtue of a stipulation in the mortgage-deed, the mortgagee becomes entitled to enter upon possession, quite irrespective of the consent of the mortgagor to make over possession, the clause in question does not apply." *Per* Field, J., "The words 'at the time of execution' must be construed with 'agreed,' and not with 'given.' The meaning is *given at any time:*" *Anonymous case* (I. L. R 10 Cal. 274); see also *Hinganghat Mill Company, Ld.* v *Rekchand Bhikamchand* (I. L. R. 8 Bom. 310).

The effect of the alteration is to give to the word 'given' the meaning given at any time.

Cl. (b).—It is to be observed that the words "at the time of execution" have not been omitted from this clause, whether inadvertently or otherwise, the effect of which is that in cases where possession is 'agreed to be given' [*cl.* (*a*)], but not given [*cl.* (*b*)] at the time of execution, an instrument would fall under both clauses.

Where by a mortgage-deed possession was to be given at a future date, if the mortgage loan were not paid by that date it was held that clause (*b*) applied, not clause (*a*): *Hinganghat Mill Company, Ld.* v. *Rekchand Bhikamchand* (I. L. R. 8 Bom. 310).

When the owner of a coffee estate, in consideration of advances of money, assigned to a Bank his whole crop of coffee then growing on the estate, upon trust to sell and apply the proceeds in satisfaction of the debt, and it was also agreed that the crop should remain in possession of the planter until ready, it was held that this was not a mere hypothecation or pledge of the property, but an assignment by way of mortgage and that stamp-duty was leviable under *cl.* (*b*): *Ref.* (I. L. R. 8 Mad., 104). And see also *In the matter of Gajraj Singh* (I. L. R. 9 All. 585).

By an instrument, purporting to be an agreement between certain boat owners and a firm of merchants, the former in consideration of an advance of a sum of money bearing interest and repayable on demand, assigned to the latter their boats and other property free from all incumbrances, and subject to the following conditions, *viz.*, that the boat owners were to remain in possession of the boats and to be responsible for their safe keeping, and while the debt remained undischarged to use them solely for supplying "paddy" to the firm or to their order, the "paddy" to be paid for at market rates; and that in default of payment of the debt with interest as stipulated, the same was to be realized by sale of the boats and other property. It was held that the instrument was a mortgage chargeable under *cl.* (*b*). Inasmuch as there was no pledge of property art. 6 would have been inapplicable: *In the matter of Ko Shway Aung* v. *Stang Steel & Co.* (I. L. R. 21 Cal. 241).

A distinction is to be observed between this and art. 6. Article 40 deals with cases in which the interest in, or right over, property is transferred whether possession is given or not, for the purposes of the mortgage, while art. 6 is limited to cases where moveable property only is given in pledge, coupled with an agreement securing the repayment of a loan: See *Id.* p. 244: *Ref.* (I. L. R. 8 Mad. p. 107).

"There are three kinds of security: the first, a simple lien; the second, a mortgage, passing the property out and out; the third a security intermediate between a lien and a mortgage—*viz.*, a pledge—where by contract a deposit of goods is made a security for a debt, and the right to the property vests in the pledgee, so far as is necessary to secure the debt": *per* Willes, J., *Halliday* v. *Holgate* (L. R. 3 Ex. p. 302).

See Art. 6 *n.* and s. 2 (17) *n.*

41. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—	
(*a*) when the loan is repayable not more than three months from the date of the instrument—	
for every sum secured not exceeding Rs. 200	One anna.

and for every Rs. 200 or part thereof secured in excess of Rs. 200;	One anna.
(*b*) when the loan is repayable more than three months, but not more than one year, from the date of the instrument—	
for every sum secured not exceeding Rs. 100	Four annas.
and for every Rs. 100 or part thereof secured in excess of Rs. 100.	Four annas.

Note.—Cf. Act I, 1879, Art. 29, Sch. I, and *Not. No.* 1280, *5th June*, 1885, and *Not. No.* 5199 *S. R.*, 21*st Nov.*, 1895; *App. B.*

This is new. An instrument of this description was formerly chargeable under Art. 29, now Art. 6.

42. NOTARIAL ACT—	
that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a PROTEST (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.	One rupee.
See also PROTEST OF BILL OR NOTE (No. 50).	

Note.—Cf. Act I, 1879, Art. 45, Sch I. Cf. also 54 & 55 Vic., Ch. 39, s. 90; and 33 & 34 Vic., Ch. 97, s. 116.

When a promissory-note or bill-of-exchange has been dishonoured by non-acceptance or non-payment, the holder may cause such dishonour to be noted by a notary public upon the instrument, or upon a paper attached thereto, or partly upon each. Such note must be made within a reasonable time after dishonour, and must specify the date of dishonour, the reason, if any, assigned for such dishonour, or, if the instrument has not been expressly dishonoured, the reason why the holder treats it as dishonoured, and the notary's charges: Negotiable Instruments Act (XXVI of 1881), s. 99. See also s. 104A.

43. NOTE OR MEMORANDUM—	
sent by a broker or agent to his principal intimating the purchase or sale on account of such principal of any goods, stock or marketable security exceeding in value twenty rupees.	One anna.

Note.—Cf. Act I, 1879, Art. 46, Sch. I.

This must be read with Art. 5, Exemption (*a*).

Bought and Sold Notes.—When a broker has succeeded in making a contract he reduces it to writing, and delivers to each party a copy of the terms as reduced to writing by him. What he delivers to the seller is called the sold note: to the buyer the bought note. No particular form is required: Benjamin on Sale, p. 251; Blackburn on Sale, p. 84.

There may be a verbal contract, although bought and sold notes have been exchanged; but where there is not, and the contract has been put into

writing, no evidence, except the notes themselves, can be given in proof of it: *Ralli* v. *Karamalli Fazal* (I. L. R. 14 Bom. p. 110).

44. NOTE OF PROTEST BY THE MASTER OF A SHIP. *See also* PROTEST BY THE MASTER OF A SHIP (No. 51).	Eight annas.

Note.—Cf. Act I, 1879, Art. 47, Sch. I. See Art. 1 *n*.

ORDER FOR THE PAYMENT OF MONEY.
See BILL OF EXCHANGE (No. 13).

45. PARTITION— Instrument or [as defined by s. 2 (15)].	The same duty as a Bond (No. 15) for the amount of the value of the separate share or shares of the property.

N.B.—The largest share remaining after the property is partitioned (or, if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated:

Provided always that—

(*a*) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than eight annas;

(*b*) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue;

(*c*) where a final order for effecting a partition passed by any Revenue-authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed eight annas.

Note.—Cf. Act I, 1879, Art. 37, Sch. I: *Not. No.* 5199, *S. R.* 1*st Nov.*, 1895: *App. B.*; *Not. No.* 1381, 8*th June*, 1883.

The Bill as originally drawn imposed in the case of a partition a duty calculated on the value of the whole property partitioned, but gave the Revenue-authority or Civil Court power to remit the duty upon such portion as remained undivided. This has been altered so as to make the duty

leviable only on the value of the share or shares divided off. The levy of duty is further based on the assumption that at whichever partner's instance a partition takes place, it is the smaller shares that are separated from the larger, and not the larger from the smaller. The operation is the same, whether it is the larger or the smaller shareholder who is the initiator; and the taxation should not be different in the two cases. The following illustrations will show how the alteration in the law will operate—

(1) Four equal shareholders, each having a four-anna share, agree to partition. The duty is levied on 12 annas of the value of the whole property.

(2) Of three shareholders, having respectively shares of one-half, one third, and one sixth, two apply to have their shares partitioned off. The duty is levied on half the value of the property.

(3) One shareholder having two-thirds of a property, obtains separation from the remainder who hold jointly one-third and who desire to continue to hold their share jointly. The duty is levied on one-third of the value of the property: *Rep. Sel. Com.*, 19*th Mar.*, 1899. See pp. 21, 25, and *App. A.*

The market value of the property which is the subject-matter of partition should furnish the basis for calculating the stamp-duty: *Ref.* (I. L. R. 2 All. p. 668).

46. PARTNERSHIP—	
A.—INSTRUMENT OF—	
(*a*) where the capital of the partnership does not exceed Rs 500.	Two rupees eight annas.
(*b*) in any other case	Ten rupees.
B.—DISSOLUTION OF	Five rupees.

Note.—Cf. Act I, 1879, Arts. 32 & 33, Sch. I.

Where a document did not purport to transfer a separate and distinct property, but provided that the share should remain undivided under the sole management of one party subject to an account by which the profit and loss of the half share was to be determined, it was held to be a deed of partnership: *Chinnaya Nattan* v. *Muttusvami Pillai* (1 Mad. H. C. R. 226).

An assignment by a partner of his share and interest in the firm to his co-partners, in consideration of the payment by them of what is due to him from the firm, is regarded as a *sale* of property within the meaning of the Stamp Acts; and consequently, the deed of assignment requires an *ad valorem* stamp. But if the retiring partner, instead of assigning his interest, takes the amount due to him from the firm, gives a receipt for the money, and acknowledges that he has no more claims on his co-partners, they will practically obtain all they want; but such a transaction, even if carried out by deed, could hardly be held to amount to a sale; and no *ad valorem* stamp, it is apprehended, would be payable: Lindley, Partnership, p. 450.

But where, a dissolution of partnership being in contemplation between two persons, one of whom was desirous of retiring from business, a deed was entered into, whereby after reciting an agreement for dissolution and that the property of the firm and the share due to the retiring partner had been ascertained, that in respect of such share a specified sum had been paid in cash, and that the remainder was to be secured by a mortgage, and by assignment of certain policies of insurance, it was witnessed that the partnership was dissolved, and that the retiring partner should release to the remaining partner all his estate in the partnership property, real or personal, and by an indenture of later date, reciting the previous deed,

the retiring partner in pursuance of the agreement and in consideration of the premises conveyed to the remaining partner all his estate and interest in the partnership property and assets, it was held that stamp-duty was chargeable on the indenture as on a conveyance upon a sale of property: *Christie* v. *Commissioners of Inland Revenue* (L. R. 2 Ex. 46).

So also where upon a dissolution of partnership the value of the consideration for the assignment of his share by the retiring partner was stated to be "allowed in account": *Phillips* v. *Commissioners of Inland Revenue* (*Id.* 399). And see also *Potter* v. *Commissioners of Inland Revenue* (10 Ex. 147) and *Troup* v. *Commissioners of Inland Revenue* (7 Times R. 610).

47. POLICY OF INSURANCE—	
A.—SEA-INSURANCE (see section 7)—	
(1) for or upon any voyage—	
(i) where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy;	One anna.
(ii) in any other case, in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy;	Two annas.
(2) for time—	
(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—	
where the insurance shall be made for any time not exceeding six months;	Two annas.
where the insurance shall be made for any time exceeding six months and not exceeding twelve months.	Four annas.
B.—FIRE INSURANCE—	
(1) in respect of an original policy—	
for every sum insured not exceeding Rs. 1,000, and also for every Rs. 1,000, or part thereof insured in excess of Rs. 1,000, for a period—	
(i) not exceeding one month ...	Two annas.
(ii) exceeding one month, but not exceeding three months;	Three annas.
(iii) exceeding three months, but not exceeding six months;	Four annas.
(iv) exceeding six months	Six annas.

(2) in respect of renewing, for the purpose of keeping in force, a policy which has been granted for six months or any shorter term and in respect of which and of the previous renewal whereof (if any) there has not already been paid the duty which would have been chargeable if the policy had originally been granted for a longer term than six months.	The same duty as would be payable in respect of an original policy for the amount and term to which the renewal extends; or the excess of the duty which would have been chargeable if the policy had originally been granted for a longer term than six months, over the duty already paid in respect of the policy and of the previous renewal thereof (if any), whichever is the smaller sum.
C.—ACCIDENT AND SICKNESS INSURANCE—	
(*a*) against railway accident, valid for a single journey only.	One anna.
Exemption.	
When issued to a passenger travelling by the intermediate or the third class in any railway.	
(*b*) in any other case—for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000, and also where such amount exceeds Rs. 1,000, for every Rs. 1,000 or part thereof.	Two annas.
D.—LIFE INSURANCE OR OTHER INSURANCE NOT SPECIFICALLY PROVIDED FOR, except such a RE-INSURANCE as is described in Division E of this article—	
for every sum insured not exceeding Rs. 1,000, and also for every Rs. 1,000 or part thereof insured in excess of Rs. 1,000—	
(*i*) if drawn singly	Six annas.
(*ii*) if drawn in duplicate, for each part	Three annas.

Exemption.

Policies of life insurance granted by the Director-General of the Post Office of India in accordance with rules for Postal Life Insurance issued under the authority of the Government of India.

E.—RE-INSURANCE BY AN INSURANCE COMPANY, which has granted a POLICY OF SEA-INSURANCE OR A POLICY OF FIRE-INSURANCE, with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby. — One-quarter of the duty payable in respect of the original insurance but not less than one anna or more than one rupee.

General Exemption.

Letter of cover or engagement to issue a policy of insurance:

Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.

Note.—Cf. Act I, 1879, Art. 49, Sch. I; Art. 14 (*a*), Sch. II: *Not. No.* 5199 *S. R., 1st Nov.*, 1895, *App. B.* Cf. also 54 & 55 Vic., Ch. 31, s. 18; 53 & 54 Vic., Ch. 8, s. 20; 52 & 53 Vic., Ch. 42, s. 20; 33 & 34 Vic., Ch. 97, s. 19. See s. 2 (19), (20).

48. POWER-OF-ATTORNEY—

[as defined by section 2 (21)], not being a PROXY (No. 52),—

(*a*) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents; — Eight annas.

(*b*) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882; — Eight annas.

(*c*) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (*a*); — One rupee.

(*d*) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally; — Five rupees.

(*e*) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;	Ten rupees.
(*f*) when given for consideration and authorizing the attorney to sell any immoveable property ;	The same duty as a Conveyance (No. 23) for the amount of the consideration.
(*g*) in any other case	One rupee for each person authorized.
	N. B.—The term "Registration" includes every operation incidental to registration under the Indian Registration Act, 1877.

Explanation.

For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

Note.—Cf. Act I, 1879, Art. 50, Sch. I ; *Not. No.* 5199 *S. R.*, 1*st Nov.*, 1895, *App. B ; Not.* No. 3887, 19*th Oct.*, 1883.

(Cl. a).—See p. 13.

(Cl. c).—A power on behalf of thirty-six persons jointly interested in a particular fund authorizing him to do a single act, *viz.*, to receive payment of the money is chargeable under this provision : *Ref.* (I. L. R. 9 Mad. 358). And see *Ref.* (I. L. R. 15 Mad. 386) ; *Allen* v. *Morrison* (8 B. & C. 565).

49. PROMISSORY-NOTE— [as defined by section 2 (22)].	The same duty as a bill-of-exchange (No. 13) according as it is payable on demand or payable otherwise than on demand, as the case may be.

Note.—Cf. Act I, 1879, Art. 11, Sch. I. Cf. also 54 & 55 Vic., Ch. 39, s. 33 ; and 33 & 34 Vic., Ch. 97, s. 49.

It is to be observed that there is no longer an exemption in favour of bills of exchange payable on demand of the value of Rs. 20 or less. Promissory-notes, and also cheques, are similarly affected. See pp. 11, 24. See also s. 2 (22) *n*.

50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill-of-exchange or promissory-note.	One rupee.

Note.—Cf. Act I, 1879, Sch. I, "Protest." Cf. also 54 & 55 Vic., Ch. 39.

When a promissory-note or bill-of-exchange has been dishonoured by non-acceptance or non-payment, the holder may, within a reasonable time, cause such dishonour to be noted and certified by a Notary Public. Such certificate is called a protest: Negotiable Instruments Act (XXVI of 1881), s. 100. See also ss. 99—104A.

51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. *See also* NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 44).	One rupee.

Note.—Cf. Act I, 1879, Sch. I.

"*Master*."—This means, when used with reference to a ship, any person (except a pilot or harbour-master) having, for the time being, control or charge of the ship: Gen. Clauses Act (X of 1897) s. 3 (32).

"*Ship*."—This includes every description of vessel used in navigation not exclusively propelled by oars: *Id.* s. 3 (51).

The protest is a declaration or narrative by the master of the particulars of the voyage, of the storms or bad weather which the vessel has encountered, the accidents which have occurred, and compelled him, if, at an intermediate port, to resort to it, and the conduct, which in cases of emergency, he had thought proper to pursue. Protests are also made by the master against the charterers of the ship or the consignees of goods for not loading or unloading the vessel pursuant to contract, or within reasonable or stipulated delays: Abbott on Shipping, p. 457.

"Protests are important for this purpose, and this only: to state the damage which has occurred, and that it has taken place for the sake of supporting a claim against the underwriters; not that the owner of the ship would be debarred from claiming against the underwriters, but of course, unless it is stated in the protest, suspicion arises that the damage did not occur:" *per* Dr. Lushington, *The Santa Anna* (32 L. J. P. M. A. p. 200).

52. PROXY— empowering any person to vote at any one election of the members of a district or local board or of a body of municipal commissioners, or at any	One anna.

one meeting of (*a*) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable, (*b*) a local authority, or (*c*) proprietors, members or contributors to the funds of any institution.

Note.—Cf. Act I, 1879, Art. 51, Sch. I: *Not. No.* 4409, *7th Nov.*, 1884, and *No.* 2380, *26th Dec.*, 1883. Cf. also 54 & 55 Vic., Ch. 39, s. 80. See p. 22.

53. RECEIPT—

[as defined by section 2 (23)] for any money or other property the amount or value of which exceeds twenty rupees. — One anna.

Exemptions.

Receipt—

(*a*) endorsed on or contained in any instrument duly stamped or exempted under the proviso to section 3 (instruments executed on behalf of the Government) acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money, interest or annuity or other periodical payment thereby secured;

(*b*) for any payment of money without consideration;

(*c*) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies of Fort St. George and Bombay) of inam lands;

(*d*) for pay or allowances by non-commissioned officers or soldiers of Her Majesty's Army or Her Majesty's Indian Army, when serving in such capacity, or by mounted police-constables;

(*e*) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said Armies, and serving in such capacity;

(*f*) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity;

(*g*) given by a headman or lambardár for land-revenue or taxes collected by him;

(*h*) given for money or securities for money deposited in the hands of any banker, to be accounted for:

Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for:

Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.

Note.—Cf. Act I, 1879, Art. 52, Sch. I; Art. 15, Sch. II.

A duplicate receipt would be liable to stamp-duty under Art. 25: *Not. No.* 2153, 20*th July*, 1883. But the same purpose may be served equally well by copies of the original, which need not be stamped: *B. C. O. No.* 17 T—F, 19*th Aug.*, 1884. See p. 15.

A receipt given by a Secretary or other Manager of a Club to a member acknowledging a payment of money exceeding Rs. 20, on account of a club bill, is liable to stamp-duty: *Ref.* (I. L. R. 10 Mad. 85). And so also a receipt by a municipality acknowledging payment of house-tax exceeding Rs. 20, inasmuch as the payment is not gratuitous but in satisfaction or discharge of a legal obligation: *In re Karachi Municipality* (I. L. R. 12 Bom. 103). See s. 2 (23) *n*.

Exemption (*a*)—An endorsement on a mortgage acknowledging the receipt of the sum secured thereby is exempt under this provision: *Ref.* (I. L. R. 10 Mad. 64). Where from the number of receipts indorsed on a bond there was no longer room for receipts to be written, it was held that receipts upon blank paper annexed to the bond might be read in evidence: *Orme* v. *Young* (3 Camp. 336).

Cl. (*b*).—A receipt given by a barrister for his fee is exempt as the payment is made without consideration: *Ref.* (I. L. R. 9 Mad. 140); *Ref* (I. L. R. 16 All. 132); see also *Re Beavan* (23 L. J. Ch. 536).

The exemption was intended apparently to apply to receipts for 'voluntary payments,' which in the ordinary legal acceptation of the term are payments without consideration, such as payments made merely in consideration of natural love: *In re Karachi Municipality* (I. L. R. 12 Bom. 103).

Cl. (*h*).—An intimation which a bank gives to its customer that a certain sum has been paid in to his credit by a third person has been held to be not chargeable. A receipt to be a 'receipt' or 'discharge' must be given to the party who makes the payment: *In the matter of the Uncovenanted Service Bank, Ld.* (I. L. R. 4 Cal. 829).

A memorandum importing that one party had paid a sum of money, but importing no acknowledgment from the other of his having received it is not a receipt: *Rex* v. *Harrey* (R. & R. 227).

A memorandum of a transaction whereby one debt is set off against another of equal amount and both thereby discharged is a receipt and requires a stamp. *Per* Lord Campbell, C. J., "When the parties agree to consider both debts discharged without actual payment it has the same effect, because in contemplation of law a pecuniary transaction is supposed to have taken place by which the debt was then paid": *Livingstone* v. *Whiting* (15 Q. B. 722).

54. RECONVEYANCE OF MORTGAGED PROPERTY—	
(*a*) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;	The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the Reconveyance.
(*b*) in any other case	Ten rupees.

Note.—Cf. Act I, 1879, Art. 53, Sch. I. Cf. also 54 & 55 Vic., Ch. 39.

55. RELEASE, that is to say, any instrument whereby a person renounces a claim upon another person or against any specified property—	
(*a*) if the amount or value of the claim does not exceed Rs. 1,000;	The same duty as a Bond (No. 15) for such amount or value as set forth in the Release.
(*b*) in any other case	Five rupees.

Note.—Cf. Act I, 1879, Art. 54, Sch. I. Cf. also 54 & 55 Vic., Ch. 39.

Where an instrument set forth—(1) that *J* and *S* relinquished their right to certain property in favour of their brother *E*; (2) that *E* was to discharge certain debts; and (3) that he was to pay an annuity to *J* and *S*,—the document being executed by *J* and *S*, but not by *E*. It was held that the provisions purporting to be in favour of *J* and *S* were a mere recital of the consideration moving from *E*, and that the instrument was chargeable as a release only: *Ekndth S. Gownde* v. *Jaggannath S.*

Gownde (I. L. R. 9 Bom. 417); see also *Ref.* (I. L. R. 18 Mad. 233); and s. 2 (15) *n*.

An instrument by which trustees make over trust property to a *cestui que trust* in pursuance of the trust is not a release, for the parties who execute it do not renounce any claim on the property nor on the person to whom it is transferred: *Ref.* (I. L. R. 7 Mad. 350).

56. RESPONDENTIA BOND,	
that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as a Bond (No. 15) for the amount of the loan secured.

Note.—Cf. Act I, 1879, Art. 55, Sch. I.
See Art. 16 *n*.

REVOCATION OF ANY TRUST OR SETTLEMENT.	
See SETTLEMENT (No. 58); TRUST (No. 64).	
57. SECURITY-BOND OR MORTGAGE-DEED—	
executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract,—	
(*a*) when the amount secured does not exceed Rs. 1,000;	The same duty as a Bond (No. 15) for the amount secured.
(*b*) in any other case	Five rupees.
Exemptions.	
Bond or other instrument, when executed—	
(*a*) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act;	
(*b*) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem;	

(*c*) under No. 3-A of the rules made by the Governor of Bombay in Council under section 70 of the Bombay Irrigation Act, 1879;	
(*d*) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties, as security, for the repayment of such advances;	
(*e*) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.	

Note.—Cf. Act I, 1879, Art. 14, Sch. I; and Arts. 8, 12 (*a*), Sch. II. Cf. also 54 & 55 Vic., Ch. 39, s. 88; and 33 & 34 Vic., Ch. 92, s. 107. See s. 2 (5).

58. SETTLEMENT—	
A.—INSTRUMENT OF (including a deed of dower).	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement: Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed the duty on such instrument shall not exceed eight annas.
Exemption.	
(*a*) Deed of dower executed on the occasion of a marriage between Muhammadans.	

(*b*) Hludansa, that is to say, any settlement of immoveable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid.	
B.—REVOCATION OF— ... ... *See also* TRUST (No. 64).	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the Instrument of Revocation but not exceeding ten rupees.

Note.—Cf. Act I, 1879, Art. 57, Sch. I; *Not. No.* 5199 *S. R.*, 1*st Nov.*, 1895: *App. B.* Cf. also 54 & 55 Vic., Ch. 39, ss. 104—6; and 33 & 34 Vic., Ch. 97, ss. 124—6. See pp. 19, 23.

"*As set forth in such settlement.*"—These words are to be construed with "*value*," not with "*property*." *Per* Turner, C. J., "If the terms 'as set forth in such settlement,' refer to the property settled, the duty is chargeable not on the value of the property which may be mentioned in the settlement, but on the value of the interest or interests created by the instrument which may or may not be co-equal to the value of the property. But if this was intended, the intention might have been less clumsily expressed. We are, however, of opinion that the terms apply not to the interests created by the instrument, but to the value set forth in the settlement, and the law suggests that the settlor should insert the value. It is obvious that it must often be difficult, and sometimes impossible, to value the interests created by a settlement, and the Legislature has, we imagine, on this ground amended the law by the introduction of the words we are considering": *Ref.* (I. L. R. 8 Mad. 453).

59. SHARE WARRANTS— to bearer issued under the Indian Companies Act, 1882.	Three-quarters of the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.
Exemption. Share warrant when issued by a company in pursuance of the Indian Companies Act, 1882, section 30, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue, of—	

(*a*) three-quarters per centum of the whole subscribed capital of the company, or	
(*b*) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital—three-quarters per centum of the additional capital so issued.	

Note.—Cf. Act VI, 1882, s. 35 ; *Not. No.* 5199 *S. R.*, 1*st Nov.*, 1895 ; *App. B.* Cf. also 54 & 55 Vic., Ch. 39 ; 50 & 51 Vic., Ch. 15, s. 7 ; 30 & 31 Vic., Ch. 131, s. 33. See *Queen-Empress* v. *Moore* (I. L. R. 20 Cal. 676).

SCRIP—	
See CERTIFICATE (No. 19).	
60. SHIPPING ORDER—	
for or relating to the conveyance of goods on board of any vessel.	One anna.

Note.—Cf. Act I, 1879, Art. 58, Sch. I.

61. SURRENDER OF LEASE—	
(*a*) when the duty with which the lease is chargeable does not exceed five rupees ;	The duty with which such lease is chargeable.
(*b*) in any other case	Five rupees.
Exemption.	
Surrender of lease, when such lease is exempted from duty.	

Note.—Cf. Act I, 1879, Art. 59, Sch. I ; Art. 16, Sch. II.

62. TRANSFER—	
(whether with or without consideration)—	
(*a*) of shares in an incorporated company or other body corporate ;	One-quarter of the duty payable on a Conveyance (No. 23) for a consideration equal to the value of the share.
(*b*) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8 ;	One-quarter of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.

(*c*) of any interest secured by a bond, mortgage-deed or policy of insurance,—	
(*i*) if the duty on such bond, mortgage-deed or policy does not exceed five rupees;	The duty with which such bond, mortgage-deed or policy of insurance is chargeable.
(*ii*) in any other case	Five rupees.
(*d*) of any property under the Administrator-General's Act, 1874, section 31;	Ten rupees.
(*e*) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.	Five rupees or such smaller amount as may be chargeable under clauses (*a*) to (*c*) of this Article.

Exemptions.

Transfers by endorsement—

(*a*) of a bill-of-exchange, cheque or promissory-note;

(*b*) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;

(*c*) of a policy of insurance;

(*d*) of securities of the Government of India.

See also section 8.

Note.—Cf. Act I, 1879, Art. 60, Sch. I; Art. 17, Sch. II. Cf. also 54 & 55 Vic., Ch. 39.

Articles 62 & 63 are special provisions. Transfers not falling within the terms specified would, it is presumed, be chargeable under art. 23. See also s. 2 (10) *n*.

Cl. (b).—The transfer of a lease has been omitted, and forms the subject of a separate provision in art. 63.

Cl. (d).—The words "without consideration" are new. *See* p. 23.

"*Trustee to a beneficiary.*"—This provision is also new. Under the previous Act it was held that a transfer by trustees of trust property to a *cestui que trust* in pursuance of the trust need not be made for pecuniary consideration, and if the nominal consideration were omitted the transfer would not be chargeable: *Ref.* (I. L. R. 7 Mad. 350).

Exemption (e).—This is in accordance with the ruling in *In the matter of Thomson's Policy* (I. L. R. 3 Cal. 347).

63. TRANSFER OF LEASE—

by way of assignment and not by way of under-lease. — The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

Exemption.

Transfer of any lease exempt from duty.

Note.—Cf. Act I, 1879, Art. 60 (*b*), Sch. I.

The duty has been raised to that on a conveyance, *see* p. 23. Under the previous Act the following rulings were delivered.

The transfer of coffee estates opened out on land held under a lease of 50 years, together with the mining rights therein also held under a lease for a term of 48 years, was held to be an assignment of rights created by leases. It was a conveyance, but also a transfer of interests secured by leases, and was consequently chargeable as the latter: *Ref.* (I. L. R. 5 Mad. 15).

A distinction is to be observed between the transfer of a lease, and the *sale of a share in a partnership involving the transfer of a share in a lease*, as being a part of the partnership assets, which is chargeable as a conveyance: *In re the Menglas Tea Estate* (I. L. R. 12 Cal. 383).

When by one and the same deed there is a conveyance of freehold lands and good-will and a transfer of three leases, it was held that the deed should be stamped *ad valorem* as a conveyance of the freehold property, good-will, &c., and also on the transfer of each of the leases: *In the matter of a Reference* (I. L. R. 23 Cal. 283). Under the present law, it is presumed, the duty would be chargeable *ad valorem* on the whole.

64. TRUST—

A.—DECLARATION OF—of, or concerning, any property when made by any writing not being a WILL. — The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding fifteen rupees.

B.—REVOCATION OF—of, or concerning, any property when made by any instrument other than a WILL. — The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding ten rupees.

See also SETTLEMENT (No. 58).

Note.—Cf. Act I, 1899, Arts. 29 & 56.

Where an agreement was made between certain persons to transfer the future surplus profits of their respective trades to a trustee to be held by him on the trusts declared in the agreement, it was held to be a declaration of trust and also an agreement: *Ref.* (I. L. R. 11 Mad. 216).

A document whereby a Hindu widow purported to confer all her property on a kinsman, and imposed upon him the duty of maintaining her from the profits thereof was held to be a gift and not a trust deed: *Ref.* (I. L. R. 12 Mad. 89): and see also *Ref.* (I. L. R. 16 Mad. 419).

VALUATION—	
See APPRAISEMENT (No. 8).	
VAKIL—	
See ENTRY AS A VAKIL (No. 30).	
65. WARRANT FOR GOODS—	
that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.	Four annas.

Note.—Cf. Act I, 1879, Art. 61, Sch. I. Cf. also 54 & 55 Vic., Ch. 39, s. 111; and 33 & 34 Vic., Ch. 97, s. 88.

See Art. 28 *n.*

SCHEDULE II.

ENACTMENTS REPEALED.

(See section 79.)

No.	Year.	Short title.	Extent of repeal.
I	1879	The Indian Stamp Act, 1879	The whole.
VI	1882	The Indian Companies Act, 1882.	Section 35.
IX	1884	The Legal Practitioners' Act, 1884.	Section 10.
I	1888	The Indian Stamp Act (1879) Amendment Act, 1888.	The whole.
V	1888	The Inventions and Designs Act, 1888.	So much of the first schedule as relates to the Indian Stamp Act, 1879 (I of 1879).
XVIII	1888	The Burma Financial Commissioner's Act, 1888.	So much of the schedule as relates to the Indian Stamp Act, 1879 (I of 1879).
VI	1889	The Probate and Administration Act, 1889.	Sub-sections (3) and (4) of section 18.
XX	1890	The North-Western Provinces and Oudh Act, 1890.	So much of section 38 as relates to the Indian Stamp Act, 1879 (I of 1879).
XII	1891	The Repealing and Amending Act, 1891.	So much of Part I of the first and second schedules as relates to the Indian Stamp Act, 1879 (I of 1879).
VI	1894	The Indian Stamp Act (1879) Amendment Act, 1894.	The whole.
XIII	1897	The Indian Stamp Act (1879) Amendment Act, 1897.	The whole.

Appendix A.

PART I.

NOTIFICATIONS REMITTING OR REDUCING STAMP-DUTY.

No. 785-S.R., 17*th Feb.* 1899.—In exercise of the powers conferred by section 9, clause (*a*) of the Indian Stamp Act, 1899 (II of 1899), the Governor-General in Council is pleased to reduce, to the extent set forth in each case, the duties chargeable under the said Act in respect of the instruments hereinafter described under Nos. 7, 56 and 57, and to remit the duties so chargeable in respect of instruments of the other classes hereinafter described :—

A.—LAND REVENUE.

General.

1. Lease or counterpart thereof executed at the time of settlement made directly by the Government with the existing occupant of land whether a zamindar or a tenant, and whether self-cultivating or not : Provided that no fine or premium is paid in consideration of the lease. (*9th Sep.*, 1881.)

2. Agreement of the kind described in the Dekkhan Agriculturists' Relief Act, 1879 (XVII of 1879), s. 43. (*3rd Jan.*, 1880.)

3. Instrument executed for the purpose of securing the repayment of a loan made, or to be made, under the Agriculturists' Loans Act, 1884 (XII of 1884). (*10th Apr.*, 1885.)

In Bombay.

4. Agreement respecting the occupancy of land, whether surveyed or not, and the payment of the land-revenue therefor, executed under the Bombay Land-revenue Code, 1879 (Bombay Act V of 1879), or any rules made under that Act. (*14th Aug.*, 1880.)

5. Lease granted under Rule 31 of the rules published by the Government of Bombay under the Bombay Land-revenue Code, 1879 (Bombay Act V of 1879.)

6. Lease granted by the Government under rules made under the Indian Forest Act, 1878 (VII of 1878), s. 31, or purporting to be so granted, of land situated in a protected forest in any of the following villages in the Akola Taluka of the district of Ahmednagar in the Presidency of Bombay, namely :—Ambit, Ghatghar, Kumshet, Lohali Kotul, Pachnai Panjare, Samrad, Shinganvadi and Uddavne. (*5th Jan.*, 1886.)

7. Agreement or memorandum of an agreement, whereby the owner or occupier of land in a village in the Bombay Presidency agrees to relinquish his rights therein to the Government, and to accept rights in other land in exchange for the rights so relinquished. Duty reduced to four annas.

In Burma.

8. Certified copy of a map shewing the holdings of cultivators in Burma when furnished to such a cultivator.

9. Instrument executed with the object of securing the repayment of a loan from the public revenues granted in Upper Burma for any of the purposes described in s. 4 of the Agriculturists' Loans Act, 1884 (XII of 1884).

10. Instrument executed after the 8th May, 1896, for the purpose of securing the due payment of rent of a fishery leased under s. 4, cl. (*b*) of the Burma Fisheries Act, 1875 (VII of 1875), or under s. 32, sub-section (3) of the Upper Burma Land and Revenue Regulation, 1889 (III of 1889).

In the Central Provinces.

11. Instrument whereby proprietors and others in the Central Provinces engage with the Government for the maintenance and remuneration of patwaris. (*30th Mar.*, 1885.)

12. Conveyance by endorsement of rights secured by an instrument known as a "Satta." (*5th Mar.*, 1881.)

13. Copy or extract certified by a patwari to be a true copy of, or a true extract from, records or papers which patwaris are required to prepare or keep by any rule made by the Chief Commissioner under the Central Provinces Land-revenue Act, 1881 (XVIII of 1881), s. 146, where the copy or extracts is furnished by a patwari to a malguzar or tenant of or in the village with which the copy or extract is concerned. (*18th Jan.*, 1889.)

In Madras.

14. Patta granted by an officer of the Government or by any assignee of Government revenue in the Madras Presidency to a holder of land under a raiyatwar settlement. (*30th Apr.*, 1881.)

In the North-Western Provinces.

15. Agreement with respect to the enhancement of the rent of an ex-proprietary or occupancy-tenant of the kind described in the North-Western Provinces Rent Act, 1881 (XII of 1881), s. 12, cl. (*a*).

In the Punjab.

16. Copy of a map or plan certified to be a true copy of a map or plan prepared or maintained under Chapter IV of the Punjab Land-revenue Act, 1887 (XVII of 1887), whether such copy is granted under Rule 23 or Rule 314 of the rules under the said Act:

Provided that the copy is supplied for the private use of the person applying for it, and that it is not used or intended to be used as evidence in a Court of Justice or before any public officer.

B.—OPIUM, HEMP DRUGS AND EXCISE.

17. Receipt given by an opium cultivator or his representative or by a lambardar or khattadar in the Behar and Benares Agencies for money paid to him by the Government as an advance for the cultivation of opium. (*16th Nov.*, 1887.)

18. Bond when executed by the surety of a middleman (lambardar or khattadar) taking an advance for the cultivation of the poppy for the Government.

19. Agreement or memorandum of agreement made by a raiyat or by a middleman (lambardar or khattadar) for the cultivation of the poppy for the Government.

20. Power-of-attorney executed in favour of a lambardar or khattadar by an opium cultivator, who does not attend personally to receive an advance or to enter into a contract for the cultivation of the poppy for the Government.

21. Instrument of the nature of a mortgage-deed when executed by the surety of a middleman (lambardar or khattadar) taking an advance for the cultivation of the poppy for the Government.

22. Security-bond (or mortgage-deed) for the fulfilment of any contract-deed for the supply of weighment-articles in use in the Behar and Benares Opium Agencies.

23. Contract-deed for the supply of weighment-articles in use in the Behar and Benares Opium Agencies.

24. Agreement or memorandum of agreement made by a raiyat for, or in respect of, the cultivation of the hemp plant in the district of Rajshahi.

C.—FOREST DEPARTMENT.

25. Agreement and security-bond required to be executed, under the rules to regulate appointments and promotions in the Provincial Forest Service, by a student and his surety previous to entry into the Forest School, Dehra Dun. (*7th June*, 1894.)

26. Instrument in the nature of a conveyance by the Government of standing trees in a Government forest.

D.—MEDICAL DEPARTMENT.

27. Security-bond taken under the authority of the Government from a medical student of the Apothecary, Assistant Surgeon or Hospital Assistant class, and his surety. (*7th June*, 1894.)

E.—POST OFFICE AND TELEGRAPH DEPARTMENT.

28. Letter which a person depositing money in a Post Office Savings Bank, as security to the Government or a local authority for the due execution of an office or for the fulfilment of a contract or for any other purpose, is required to address to the Post Master in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon. (*23rd Oct.*, 1885.)

29. Receipt given by, or on behalf of, a depositor in a Post Office Savings Bank or a State Railway Provident Institution or in the East Indian Railway Savings Bank for a sum of money withdrawn from any such Bank or Institution. (*5th Oct.*, 1883.)

30. Receipt endorsed by the payee on a Postal Money Order. (*22nd May*, 1880.)

31. Receipt given by the addressee for a deposit exceeding twenty rupees, made for the payment of a reply to a telegraphic message. (*27th Mar.*, 1880.)

F.—RAILWAYS.

32. Agreement made with a Railway Company or Administration for the conveyance of goods. (*14th Aug.*, 1880.)

33. Agreement or indemnity-bond given to a Railway authority by a passenger permitted to travel without payment of fare, indemnifying such authority from any claim for damages in case of accident or injury.

34. Agreement or indemnity-bond given to a Railway authority by a consignee (when the railway receipt is not produced) in respect of the delivery of articles carried at half parcels-rates or at goods-rates, namely,

fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice, and other perishable articles. (*3rd Sep.*, 1887.)

35. Agreement made with a Railway Company or Administration, which purports to limit the responsibility of the Company or Administration as declared by the Indian Railways Act, 1890 (IX of 1890), s. 72, sub-section (1), and is in a form approved by the Governor-General in Council under sub-section (2) of that section. (*13th Nov.*, 1880.)

36. Receipt given by a Railway Company or Administration for the fare for the conveyance of passengers or goods, or both, or animals, or given to such Company or Administration for the refund of an overcharge made in respect of such fare. (*14th Aug.*, 1880.)

37. Debenture-bond of the loan of Rs. 20,00,000 raised by the Government of His Highness the Maharaja of Mysore for the construction of a line of railway from Bangalore to Tiptoor, where the said bond is negotiated in British India. (*7th June*, 1894.)

G.—Government Officers and Contractors.

38. Agreement-paper passed by a Commissariat contractor where his security deposit is transferred to a Post Office Savings Bank. (*14th Apr.*, 1882.)

39. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with, an Executive Commissariat Officer by a contractor. (*8th May*, 1880.)

40. Agreement or declaration, by which a tender made to an Executive Commissariat Officer is accepted as a contract, where the deposit of the contractor as security for his contract is made in Government of India Promissory-Notes or in cash. (*8th May*, 1880.)

41. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with, the Ordnance Department, the Army Clothing Department, the Forest Department, or the Public Works Department, by a contractor for the due performance of his contract. (*30th May*, 1883, *and 7th Dec.*, 1887).

H.—Other Documents.

42. Bill-of-exchange drawn in Mysore, the Civil and Military Station of Bangalore, the Hyderabad Assigned Districts, the Hyderabad Residency Bazars or the Cantonment of Sikandarabad, on which the full rate of stamp-duty has been paid there, where the same is negotiated in British India. (*6th June*, 1879.)

43. Cheque drawn in Mysore, the Civil and Military Station of Bangalore, the Hyderabad Assigned Districts, the Hyderabad Residency Bazars or the Cantonment of Sikandarabad, on which the full rate of stamp-duty has been paid there, where the same is negotiated in British India. (*6th June*, 1879.)

44. Receipt given for payment of interest on Government of India Promissory-Notes. (*12th Mar.*, 1881.)

45. Letter of authority or power-of-attorney executed for the sole purpose of authorizing one or more of the joint-holders of a Government security to give on behalf of the other or others of them, or any one or more of them a discharge for interest payable on such security or on any renewed security issued in lieu thereof (*7th June*, 1894).

46. Power-of-attorney furnished to a relative, servant, or dependant under the Dekkhan Agriculturists' Relief Act, 1879 (XVII of 1879), s. 68. (*3rd Jan.*, 1880.)

47. Copy of an instrument which a Village-registrar has to deliver to a party under the Dekkhan Agriculturists' Relief Act, 1879 (XVII of 1879), s. 58. (*3rd Jan.*, 1880.)

48. Agreement executed under the Indian Emigration Act, 1883 (XXI of 1883), s. 35, sub-section (1). (*1st Apr.*, 1886.)

49. Contract executed in accordance with the provisions of the Assam Labour and Emigration Act, 1882 (I of 1882), for service in Assam under the Chief Commissioner in the Public Works Department or under a District Committee constituted under the Assam Local Rates Regulation 1879 (III of 1879). (*13th Apr.*, 1883.)

50. Arrangement entered into under the Indian Income-tax Act, 1886 (II of 1886), s. 9, sub-section (2). (*16th Apr.*, 1886.)

51. Sanad of Jagir or other instrument conveying land granted to an individual by the Government otherwise than for a pecuniary consideration. (*3rd June*, 1885.)

52. Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Government. (*8th Dec.*, 1887.)

53. Transfer by endorsement of a mortgage of rates and taxes authorized by any Act for the time being in force in British India.

54. Copy of, or extract from, a baptismal, marriage or burial register certified by a Government Chaplain, subsidised or unsubsidised clergyman, or Diocesan or Marriage Registrar, and granted to a person in needy circumstances, in whose favour the discretionary power conferred by Rule IV of Division III of the rules published under Notification No. 103, dated the 20th June, 1885, in the *Gazette of India* of the 27th idem, Part I, page 346, may be exercised. (*9th June*, 1882.)

55. Transfer of any of the under-noted debentures of the Ootacamund Club, namely, Nos. 1 to 188, dated the 31st Dec., 1892 ; Nos. 189 to 464, 467 to 482, and 485 to 604, dated the 15th Jan., 1893 ; Nos. 465, 466, 483, 484, and 605 to 810, dated the 25th Oct., 1893 ; and Nos. 811, 812, dated the 23rd Feb., 1894.

56. Trust-deed entered into in compliance with the rules, for the time being in force in the Bombay Presidency, regulating grants-in-aid made by the Government for building purposes to schools in that Presidency. Duty reduced to the amount payable in respect or a bond for like amount or value, or to Rs. 15, whichever shall be less.

57. Agreement executed for service or for performance of work in a coffee-plantation in the Madras Presidency, Coorg or Mysore, where the advance given under the agreement does not exceed twenty rupees. Duty reduced to one anna. (*7th June*, 1894.)

NOTIFICATION.

No. 1281 S. R., 17th March, 1899.—In exercise of the power conferred by section 20, sub-section (2), of the Indian Stamp Act, 1899 (II of 1899), and of all other powers in this behalf, and in supersession of the notification of the Government of India in the Department of Finance and Commerce, No. 787-S.R., dated the 17th Feb., 1899, the Governor-General in Council is pleased to prescribe the following rates of exchange for the conversion of the currencies hereinafter specified respectively into

the currency of British India for the purposes of calculating *ad valorem* duty on instruments chargeable therewith :—

Currency.	Sum.	Equivalent in currency of British India.
British	£ 1 sterling ...	Rs. 15; but in the case of Bills of Exchange (Article No. 13, Schedule I) Rs. 10 only.
French	1 franc ...	$\frac{3}{5}$ of a Rupee, *i.e.*, Fcs. 25 = Rs. 15.
German	1 mark ...	$\frac{3}{4}$ of a Rupee, *i.e.*, Mks. 20 = Rs. 15.
United States or Canadian.	1 dollar ...	Rs. 3 0 0
Chinese	1 tael ...	Rs. 2 0 0
British (Asiatic Possessions.)	1 dollar* ...	Rs. 1 8 0
Mexican	1 „ * ...	
Japanese	1 yen ...	
Persian	1 krán ...	Rs. 0 4 0

* That is, the "British Dollar" and the "Mexican Dollar" which are in current use in the Straits Settlements and elsewhere.

PART II.

RULES UNDER THE INDIAN STAMP ACT, 1899.

No. 786-S. R.—In exercise of the powers conferred by the Indian Stamp Act, 1899 (II of 1899), the Governor-General in Council is pleased to make the following rules under the said Act in supersession of the rules promulgated with the following Notifications of the Government of India in the Department of Finance and Commerce, namely :—

Notification	No.	2086,	dated the	30th June, 1882 ;
„	„	6717	„ „	21st December, 1889 ;
„	„	2170	„ „	22nd May, 1891 ;
„	„	2208	„ „	10th May, 1895 ;
„	„	3190	„ „	3rd July, 1895 ;
„	„	4718	„ „	22nd October, 1897 ; and
„	„	2826	„ „	24th June, 1898.

Note.—Previous to these several sets of rules had been issued at various times under the Stamp Act of 1879. (1) The first set appeared by *Not. No.* 1385, 21*st Mar.*, 1879 (cancelling the existing rules framed under Act XVIII of 1869 and contained in *Nots. No.* 3908, 19*th June*, 1874, *No.* 1510, 14*th Mar.*, 1871, and *No.* 2623, 1*st Sep.*, 1876), and intended to come into force on 15th Apr., 1879. (2) But before this date a second set was issued by *Not. No.* 62, 11*th Apr.*, 1879, which came into force on the 15*th Apr.*, cancelling the previous set of rules as well as those cancelled thereby. (3) A third set, issued by *Not. No.* 196, 19*th Apr.*, 1879, and which came into force on 1*st May*, superseded the last set. These rules were amended by the following Notifications, *viz.: No.* 996, 6*th June*, 1879, *No.* 92, 10*th Jan.*, 1880, *No.* 479, 8*th May*, 1880. (4) The fourth set of rules was introduced by *Not. No.* 875, 26*th Feb.*, 1881, cancelling the previous set and amendments. (5) These were further amended by *No.* 966, 4*th June*, 1881, and were in turn superseded by the rules contained in *Not. No.* 1288, 3*rd Mar.*, 1882, which immediately preceded those abovementioned. The present set of stamp-rules, which supersede all previous rules, were issued on the 17*th Feb.*, 1899.

CHAPTER I.

Preliminary.

Definition.

1. In these rules, the expression "The Act" shall mean the Indian Stamp Act, 1899.

Note :—These rules, by virtue of s. 76, are to have effect, on publication, as if enacted by this Act. The definition of 'duly stamped' makes it necessary that an instrument to be duly stamped within the meaning of that definition should be stamped with a stamp not only of the proper amount, but also that it should have been 'affixed or used in accordance with the law for the time being in force in British India.'

If, therefore, an instrument is not written on the exact number of impressed sheets required by the rules under the Stamp Act, it could not, it is presumed, be held to be affixed or used in accordance with the law in force in British India, the law being contained in the rules under the Act as well as in the Act itself.

Similarly, a person who executes or signs an instrument not stamped in the manner required by the rules would, it is apprehended, be punishable under s. 62 for executing or signing, an instrument which is not 'duly stamped.' *See Letter* No. 396, 18*th Apr.*, 1882 (I. L. R. 7 Mad. pp. 178-9). From the terms of this letter it would seem to be clear that the intention of Government was to place instruments executed in contravention of these rules on the same footing with instruments executed in contravention of the provisions of the Act itself. Such instruments might be not 'duly stamped' (1) by being insufficiently stamped, (2) by not being stamped at all, or (3) by having to be considered as altogether unstamped. The last class would embrace instruments contravening the provisions of ss. 12, 13 or 14 (see s. 15), and would seemingly also include instruments executed in contravention of these rules. Under Act I of 1879, in the case of an instrument, which was otherwise duly stamped, but contravened the provisions of Rule 5 (*e*) proviso 2 (since repealed) by not bearing on each page of the plain paper used the signatures or marks of all the executants and witnesses of the document, it was held that the instrument in question was not admissible under the provisions of s. 34, of that Act, on the ground that it could not reasonably be deemed to be unstamped in the absence of any special direction to that effect. Turner, C. J., however, dissenting, held that the instrument, being one which was not duly stamped, could be admitted in evidence under the proviso to s. 34, though that proviso did not contemplate the case, but left it doubtful whether the proper stamp-duty would be leviable or only a penalty : *Ref.* (I. L. R. 8 Mad. 532—45).

The difficulty has now been met by the new provision contained in s. 37.

Kinds of stamps.

2. There shall be two kinds of stamps for indicating the payment of duty on instruments chargeable with duty under the Act, namely :—

(*a*) impressed stamps, and

(*b*) adhesive stamps.

CHAPTER II.

Of Impressed Stamps.

Hundis.

3. (1) Hundis, other than hundis which may be stamped with an adhesive stamp under section 11 of the Act, shall be written as follows, namely :—

(*a*) A hundi payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which the necessary stamp bearing the word "hundi" has been engraved or embossed.

(*b*) A hundi for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper, supplied for sale by the Government, to which a label has been affixed by the Superintendent of

Stamps at Calcutta, Madras, Bombay or Lahore, and impressed by such officer in the manner hereinafter prescribed by Rule 10.

(2) Every sheet of such paper shall be of a size not less than $8\frac{5}{8} \times 5\frac{1}{8}$ inches, and no plain paper shall be joined to it.

(3) The provisions of sub-section (1) of Rule 6 shall apply also in the case of hundis.

Promissory-notes and bills of exchange.

4. A promissory-note or bill-of-exchange shall, except as provided by section 11 of the Act and by these rules be written on paper on which the necessary stamp, with or without the word "Hundi," has been engraved or embossed.

Other instruments.

5. Every other instrument chargeable with duty shall, except as provided by section 11 of the Act, be written on paper, on which the necessary stamp, not bearing the word "Hundi" has been engraved or embossed.

Provision where single sheet of paper is insufficient.

6. (1) Where two or more sheets of paper on which stamps are engraved or embossed, are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper, not being paper bearing an impressed hundi-stamp is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument:

Provided that in every such case the side of the sheet which bears the stamp, shall be covered by a substantial part of the instrument before any part of the latter is written on the plain paper joined to such sheet.

Note.—This rule is in the form in which it has been re-issued by *Not. No.* 3515, 16*th Oct.*, 1885, and in which it was originally introduced by *No.* 996, 6*th June*, 1879. It originally contained a second proviso as follows:—"Provided further, that the part of the instrument written on the plain paper must be attested by the signatures or marks of all the persons executing the document and the witnesses to the same." This provision was held to be *ultra vires*, and consequently inoperative, by reason of its being more stringent than, and therefore inconsistent with, the Act: *Ref.* (I. L. R. 8 Mad. 532). See s. 13 *n.*

Where a bond was engrossed on an eight annas stamp threaded to other stamps aggregating the full value, it was held that, although this was in contravention of the rules, it was after all a merely technical objection: *Dunne* v. *Amiroonissa Khatoon* (13 W. R. 41), and where a deed had been engrossed upon two stamped papers purchased by different persons, and at different dates, the Privy Council, concurring with the High Court, found nothing amiss: *Kurali Prosad Misser* v. *Anantaram* (8 B. L. R. p. 502). But see 7 Mad. H. C. Rul. p. 36.

One-anna impressed stamps.

7. The duty payable on any instrument which is chargeable with a duty of one anna under the Act, may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps at Calcutta, Bombay, Madras, or Lahore, the Commissioner of Stamps at Allahabad, or the Sub-Registrar of Deeds at Rangoon.

"The proper officer."

8. The following officers are empowered to affix and impress labels, and each of them shall be deemed to be "the proper officer" for the purposes of the Act and of these rules :—

(*a*) the Collectors of Calcutta and Karachi, and the Huzur Deputy Collector, Karachi, when the Collector is absent from head-quarters;

(*b*) the Collectors of Godavari, Tinnevelly, Malabar, and South Canara, and the Treasury Deputy Collectors of those districts when the Collectors are absent from head-quarters;

(*c*) the Sub-Registrar of Deeds at Rangoon; the Treasury Officers, Moulmein, Akyab, and Bassein;

(*d*) the Deputy Commissioner of Kamrup (at Gauhati) and the Senior Assistant Commissioner present when the Deputy Commissioner is absent from head-quarters;

(*e*) the Superintendents of Stamps at Madras, Bombay, and Lahore;

(*f*) the Commissioner of Stamps, North-Western Provinces and Oudh; and

(*g*) the Superintendent of Stamps (Political Resident), Aden.

Affixing and impressing of labels by proper officer permissible in certain cases.

9. (1) Labels may be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix A, and of the counterparts thereof.

(2) Labels may likewise be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix B, when written in any European language, and accompanied, if the language is not English, by a translation into English.

Mode of affixing and impressing labels.

10. (1) The proper officer shall, upon any such instrument as is referred to in Rule 9 being brought to him before it is executed, and upon application being made to him for that purpose, affix thereto a label or labels of such value as the appli-

cant may desire and pay for, and impress such label or labels by means of a stamping-machine, and also stamp or write on the face of the label or labels the date of impressing the same before returning the instrument to the applicant. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and, where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) In Calcutta, the Deputy Collector and the Superintendent of the Stamp Department of the Collector's Office; in Lahore in the absence of the Superintendent of Stamps, the Superintendent of his office; and, generally, any principal assistant of the proper officer, if empowered by the Local Government in this behalf, may discharge the functions of the proper officer under sub-section (2) of this rule.

Certain instruments to be stamped with impressed labels.

11. (1) Instruments (other than instruments which, under section 11 of the Act, may be stamped with adhesive stamps) executed out of British India and requiring to be stamped after their receipt in British India shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Collector under section 18, sub-section (2) of the Act, the Collector, unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by Rule 10 and return it to the Collector for delivery to the person by whom it was produced.

CHAPTER III.

Of Adhesive Stamps.

Bills-of-exchange.

12. Bills of exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

Supply of deficient duty on transfer of share.

13. When any instrument of transfer of shares in a Company or Association is written on a sheet of paper on which the necessary stamp is engraved or embossed, and the value of the stamp so engraved

or embossed is subsequently, in consequence of a rise in the market value of such shares, found to fall short of the amount of duty chargeable under Article No. 62 (*a*) of Schedule I to the Act, one or more adhesive stamps bearing the words "Share Transfer," as hereinafter prescribed, may be used to make up the amount required.

One-anna adhesive stamp.

14. Except as otherwise provided by these rules, the adhesive stamp used to denote the duty of one anna shall bear the words "One Anna."

Special adhesive stamps to be used in certain cases.

15. The following instruments, when stamped with adhesive stamps, shall be stamped in the manner hereinafter prescribed, that is to say :—

(*a*) Bills of exchange, cheques, and promissory-notes drawn or made out of British India and chargeable with a duty of more than one anna, shall be stamped with adhesive stamps bearing the words "Foreign Bill."

(*b*) Transfers of shares of Public Companies and Associations shall be stamped with adhesive stamps bearing the words "Share Transfer."

(*c*) An entry as an advocate, vakil or attorney on the roll of any High Court shall be stamped with an adhesive stamp bearing the word "Advocate," "Vakil" or "Attorney." Such stamp shall be affixed under the superintendence and responsibility of a gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps and account to him for it. Such officer shall, after affixing the stamp, write on the face of it his usual signature with the date thereof before parting with the instrument.

(*d*) Notarial acts shall be stamped with adhesive foreign bill stamps bearing the word "Notarial."

(*e*) Copies or extracts, certified to be true copies, or extracts of baptismal, marriage or burial certificates, certified copies granted under the provisions of the Births, Deaths and Marriages Registration Act, 1886 (VI of 1886), and copies of maps or plans certified to be true copies, shall be stamped with adhesive Court-fee stamps.

CHAPTER IV.

Miscellaneous.

Provision for cases in which improper description of stamp is used.

16. When an instrument bears a stamp of sufficient amount, but of improper description, the Collector may, on payment of the duty with which the same is chargeable, certify by endorsement on the instrument that it is duly stamped :

Provided that if application is made within three months of the execution of the instrument, and the Collector is satisfied that the improper description of stamp was used solely because of the difficulty or inconvenience of procuring one of proper description, he may remit the further payment of duty prescribed in this rule.

Evidence as to circumstances of claim to refund or renewal.

17. The Collector may require any person claiming a refund or renewal under Chapter V of the Act, or his duly authorized agent, to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit as aforesaid.

Mode of cancelling original debenture in case under s. 55 of Act.

18. Where the Collector makes a refund under section 55 of the Act, he shall cancel the original debenture by writing on or across it the word "Cancelled" and his usual signature with the date thereof.

Rewards.

19. On the conviction of any offender under Chapter VII of the Act, the Collector may grant to any person who appears to him to have contributed thereto, a reward within a limit to be fixed by the Local Government.

APPENDIX A.

List of instruments referred to in Rule 9 (1) *of the rules.*

	No. of Article in Schedule I of the Act.
(*a*) Administration-bonds	2
(*b*) Affidavits	4
(*c*) Appointments made in execution of a power	7
(*d*) Articles of Association of a Company ...	10
(*e*) Articles of clerkship	11
(*f*) Bills-of-lading	14
(*g*) Charter-parties	20

	No. of Article in Schedule I of the Act.
(*h*) Declarations of trust	64 A.
(*i*) Instruments evidencing an agreement to secure the repayment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property	6
(*j*) Leases printed or lithographed in an Oriental language, when the written matter filled in does not exceed one-fourth of the printed matter	35
(*k*) Memoranda of Association of Companies ...	39
(*l*) Notes of protest by Masters of ships ...	44
(*m*) Policies of insurance	47
(*n*) Revocations of trust	64 B.
(*o*) Share-warrants issued by a Company in accordance with section 30 of the Indian Companies Act, 1882 (VI of 1882), other than share-warrants issued before the fourteenth day of November, 1890, with adhesive stamps bearing the words "Share Transfer" and denoting the full amount of duty payable thereon, which share-warrants shall be held to have been duly stamped... ...	59
(*p*) Warrants for goods	65

APPENDIX B.

List of instruments referred to in Rule 9 (2) *of the rules.*

(*a*) Agreements or memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed	5
(*b*) Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed ...	...
(*c*) Awards	12
(*d*) Bills-of-exchange payable otherwise than on demand and drawn in British India ...	13 (*b*) & (*c*).
(*e*) Bonds	15
(*f*) Certificates of sale	18
(*g*) Composition-deeds	22

	No. of Article in Schedule I of the Act.
(*h*) Conveyances	23
(*i*) Instruments imposing a further charge on mortgaged property	32
(*j*) Instruments of apprenticeship	9
(*k*) Instruments of co-partnership	46 A.
(*l*) Instruments of dissolution of partnership ...	46 B.
(*m*) Instruments of exchange	31
(*n*) Instruments of gift	33
(*o*) Instruments of partition	45
(*p*) Leases	35
(*q*) Letters of license	38
(*r*) Mortgaged-deeds	40
(*s*) Powers-of-attorney	48
(*t*) Reconveyances of mortgaged property ...	54
(*u*) Releases	55
(*v*) Settlements	58
(*w*) Transfers of the description mentioned in Article 62, clauses (*c*), (*d*) and (*e*) of Sched. I of the Act	62 (*c*),(*d*) &(*e*).

PART III.

STATEMENT OF OBJECTS AND REASONS.

SINCE the Stamp Act of 1879 was passed the stamp law has been amended by ten different enactments. The present Bill proposes to repeal and re-enact in a consolidated form the whole of these enactments. It also proposes to introduce certain amendments where the working of the stamp law had disclosed defects. Alterations are printed in italics, and the material amendments which it is proposed to introduce are referred to in the notes on clauses given below. For facility of reference a comparative table is appended to this statement, showing how each section of the Indian Stamp Act, 1879, has been dealt with in the present Bill.

Notes on Clauses.

Clause 2 (2) and (3).—The definitions of "bill-of-exchange" and "bill-of-exchange payable on demand" are taken from the English Stamp Act, 1891 (54 and 55 Vic., c. 39). It will be noted that (as is the case in England) they include many instruments which could not be classed as "bills-of-exchange" within the definition given by the Negotiable Instruments Act, 1881, but which for

stamp purposes ought to fall within the same category.

(7) The definition of "cheque" has been altered to bring it into accord with the definition given by the Negotiable Instruments Act, 1881.

(11) The definition of "duly stamped" has been amended. The former definition seems scarcely applicable where the instrument was first executed abroad and afterwards stamped in British India.

(13) A definition of "instrument" has been added.

(18) The definition of "policy of insurance" has been amended so as to make it cover policies of every description.

(20) The definition of "power-of-attorney" has been amended so as to make it clear that it relates only to powers-of-attorney and does not include all contracts creating the relationship of principal and agent.

(21) The definition of "promissory-note" is taken from the English Stamp Act, 1891.

(22) In the definition of "receipt" the word "advertisement" is left out, as the machinery of the Act is not applicable to advertisements acknowledging receipt of money.

The definitions of "vessel," "writing" and "schedule" have been omitted as unnecessary, being now provided for in the General Clauses Act, 1897.

Clause 3.—The general exemption on behalf of Government contained in Schedule 11 of the Act of 1879 has now been inserted in the body of the Act as a proviso to this clause.

Clause 4.—A proviso has been added to this clause to make it clear that the option given to the parties to elect which instrument shall be considered as the principal instrument is not to be used for the purpose of evading stamp-duty.

Clause 8.—A penalty clause taken from the English Act has been added.

Clause 9.—A paragraph has been added to this clause to provide for the composition or consolidation of duties.

Clause 12.—The present law leaves it doubtful how adhesive stamps ought to be cancelled. A paragraph has been added to indicate a proper manner for the cancellation of such stamps.

Clause 20.—Section 19 of the Act of 1879 has been omitted, as the fall of the exchange value of the rupee has rendered it inapplicable. The present clause puts all foreign currency on the same footing, and the second paragraph provides a simple machinery for fixing the rate of exchange for the purpose of stamp-duty.

Clause 24.—An Explanation and Illustration have been added to this clause to remove doubts as to its construction.

Clause 25.—The drafting of this clause has been altered so as to make it applicable to annuities commencing at an indefinite future time.

Clause 29.—Sub-clause (*h*) of this clause has been amended so as to enable a Revenue-authority or Civil Court directing a partition, to remit at discretion the stamp-duty payable on the portion of an estate which remains undivided, in consequence of some shareholders electing to continue to hold jointly.

Clause 33.—A paragraph has been added to this clause to provide for the interpretation of the terms "public offices" and "persons in charge of public offices."

Clause 34.—This clause has been added, because under the present law an audit officer of public accounts, before whom an unstamped receipt is produced, must impound the instrument, and has no power to require the substitution of a duly stamped receipt.

Clause 35.—A proviso has been added which prevents the exclusion of receipts from being admitted as evidence against the person by whose fault they are unstamped. A further proviso has been added to this clause to provide that the omission of a Government officer to see that an instrument is duly stamped shall not prejudice the rights of the parties to have the document admitted in evidence.

Clause 37.—This clause has been inserted to provide for the case where by inadvertence a stamp of improper description has been used.

Clause 39.—Power is given to the Collector to act, in cases where he thinks fit to do so, without application made.

Clause 44.—A paragraph has been added to this clause to provide that, where a party to a suit has been obliged to pay stamp-duty through the default of the other party, the duty so paid may be recovered as costs and need not be made the subject of a separate suit.

Clause 45.—This clause has been amended so as to give the Chief Controlling Revenue-authority power to remit as well as to refund penalties. It further provides for the refund of any excess duty which may have been paid. The effect of the clause will be to give an informal right of appeal from the Collector to the Chief Revenue-authority.

Clause 48.—This clause provides a simple procedure for the recovery of duties and penalties.

Clause 49.—The drafting of this clause has been altered so as to make its provisions clearer and to bring it more nearly into accord with the corresponding provisions of the English Stamp-Duties Management Act, 1891 (54 & 55 Vic., c. 38).

Clause 50.—This clause is a redraft of the proviso to section 51 of the Act of 1879.

Clause 51.—This clause gives a new power to make allowances for stamp paper on printed forms used by incorporated companies where such forms have ceased to be required.

Clause 54.—A proviso has been added to this clause to make special provision for the case of licensed vendors of stamps.

Clause 55.—This clause is new, and is intended to give facilities to Companies in respect of renewals of debentures.

Clause 56.—A paragraph has been added to make it clear that in all cases a Collector is subject to the Chief Controlling Revenue-authority.

Clause 61.—This clause has been amended so as to give to Appellate Courts revisionary powers in respect of decisions of criminal as well as of civil and revenue courts in the cases referred to.

Clause 64.—A clause has been added to cover acts which may not fall within the scope of the preceding clauses, but which nevertheless are done with the intent to defraud the Government of duty.

Clause 69.—This clause has been amended so as to make it clear that any one, whether licensed or not, can sell one-anna adhesive stamps. A corresponding provision has been made in clause 74.

Clause 73.—This clause intended to give Collectors power to trace unduly stamped documents is taken from the English Act.

Notes to Schedule I.

General.—The arrangement of articles is more strictly alphabetical. The exemptions are printed under the Articles to which they relate, instead of being contained in a separate schedule, and exemptions of a general character, which have from time to time been made by notification are now embodied in the schedule itself. A few exemptions of documents executed in connexion with the business of public departments, have been removed from the Act and will be notified among the exemptions made by executive authority.

Article 1.—*Acknowledgment of a debt.* The attested acknowledgment of a debt is clearly in the nature of a bond and should be stamped as such.

Article 6.—*Agreement to mortgage.* A mortgage by deposit of title-deeds, commonly called an equitable mortagage, operates as an agreement to mortgage and is better described under that head. The duty is taken from the English Act.

Article 13.—*Bills of Exchange.* The exemption from stamp-duty of Bills-of-Exchange payable on demand for less than twenty rupees has been omitted. There is no such exemption in Eng-

land. As regards bills payable otherwise than on demand no alteration has been made in the duty, but the table of duties has been worked out at greater length for convenience of reference.

Article 15.—*Bond.* A similar table has been worked out with reference to bonds.

Article 17.—*Instrument of Cancellation.* This article is new.

Article 21.—*Cheque.* The exemption from stamp-duty of cheques under twenty rupees has been omitted. There is no such exemption in England.

Article 23.—*Conveyance.* The duty has not been altered, but the table of duties has been worked out at greater length for convenience of reference.

Article 24.—*Copy of Extract.* Provision has been made for stamping duplicate receipts when signed or attested.

Article 27.—*Debenture.* This article is new; debentures at present come under the general conditions of Bonds, but it has been considered more convenient to deal with them under a separate article.

Article 32.—*Instrument of Further Charge.* This article has been altered so as to impose the higher duty in cases in which possession is given in pursuance of the instrument of further charge.

Article 35.—A provision for a proper duty on perpetual leases has been added.

Article 40.—*Mortgage-deed.* An addition has been made to this article, taken from the English Stamp Act, 1891, to provide for cases of mortgage by further assurance. An exemption has been added to make it clear that ordinary pawn transactions are not liable to stamp-duty. The explanation regarding possession is intended to prevent evasion of the higher duty on mortgages with possession.

Article 41.—*Mortgage of Crop.* This is a new article, but it represents an existing notification reducing the duty in the case of mortgage of crops.

Article 47.—*Policies of Insurance.* The drafting of this article has been altered to make its provisions clearer.

Article 48.—*Power-of-attorney.* It has been found that sales and mortgages are sometimes effected through the medium of powers-of-attorney. Provision has been made that in this case they should pay the same duty as conveyances. A slight extension is also made of clause (*a*) of the article.

Article 49.—*Promissory-Notes.* A promissory-note payable on demand is in the nature of a continuing security and in England pays the same duty as a bill or note not payable on demand. The same rule is now made applicable to India.

Article 57 —The limitation of the duty is made to extend to the case of a surety executing a bond to secure due execution of a contract.

Article 58.—*Settlement.* The revocation of a settlement is now specially charged with the same duty as the revocation of any other trust. A provision is made which has the effect of exempting from section 27 of the Act a class of documents in which it is contrary to religious duty to express the value of the thing conveyed.

Article 59.—*Share Warrants.* This article is taken from section 35 of the Indian Companies Act, 1882. It more appropriately comes under this Act. The duty is expressed more simply, and is the same in amount.

Article 62.—*Transfer.* A special provision has been made in this article for the transfer of debentures which are marketable securities. The article has no application to debentures payable to bearer.

The 15th October, 1897. J. WESTLAND,
J. M. MACPHERSON,
Secretary to the Government of India.

REPORT OF SELECT COMMITTEE.

WE, the undersigned Members of the Select Committee to which the Bill to consolidate and amend the law relating to Stamps was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report with the Bill as amended by us annexed thereto.

2. *Clause* 3 (3), "*Bill of Exchange payable on demand.*"—We have omitted the concluding words of clause (*b*) of this definition as likely to give rise to difficulty in India, and we have provided expressly that a letter of credit is for stamp purposes to be treated as a bill payable on demand.

(10) *Conveyance.*—We have altered this definition so as to make it include all conveyances *inter vivos* which are not specifically provided for in Schedule I, and then to meet the difficulty in I. L. R. 7 Cal. 21, where it was held that the instrument in question was neither a "conveyance" nor a "settlement" nor an "instrument of partition," but an "agreement" for the transfer of property.

We have added a definition of "impressed stamp" so as to make it clear that the term includes both a stamp impressed by the Collector and also a stamp or embossed stamp-paper.

(15) *Instrument of partition.*—We have extended this definition so as to include an award by an arbitrator directing a partition.

(22) *Promissory-note.*—We have re-drafted this definition in order to make its meaning clearer.

3. *Clause* 3.—We have added to the general exemption in this clause an exemption of sales, mortgages and other dispositions of registered ships. We consider that the Indian law in this respecct should conform to the law of the United Kingdom as stated in section 721 of the Merchant Shipping Act, 1894 (57 & 58 Vic., c. 60), and in the second general exemption at the end of the first schedule of the Stamp Act, 1891 (54 & 55 Vic., c. 39).

4. *Clause* 12.—We have added some words to sub-section (3) to make it clear that the mode there indicated for cancelling an adhesive stamp is directory only, and not intended to exclude other effective modes of cancellation.

5. *Clause* 24.—We have added a proviso to the *explanation* making a concession in a case where the mortgagee is himself the purchaser, that is to say, where he already has an interest in the property and is only purchasing the remaining interest of the mortgagor.

6. *Clause* 26.—We have added a proviso to cover the case where by accident an instrument is insufficiently stamped originally and the proper duty is subsequently paid under sections 41 and 42.

7. *Clause* 29.—We have omitted the reference to article No. 54 (re-conveyance of mortgaged property) from clause (*a*) and provided for the payment of duty on re-conveyances, as in the case of conveyances, by the grantee. We have also omitted clause (*b*) relating to copies of receipts, as we do not propose to levy stamp-duty on such instruments.

We have omitted the proviso and *illustration*, as a concession of duty in respect to partitions by the amended schedule.

8. *Clause* 35.—We have provided for the case of contracts which are to be gathered from correspondence when there is no formal instrument to be stamped, by enacting that it is sufficient if any one of the letters forming part of the correspondence bears the proper stamp.

We have also altered sub-section (*b*) so as to cover all cases in which a receipt is sought to be put in evidence against the person who ought to have stamped it. Lastly, we have added words to sub-section (*d*) to provide for a possible case of hardship. A Collector acting under section 32 or any other similar provision might certify an amount as being the proper duty which the Court considered less than the proper duty. We think that in such a case the instrument should be admissible in evidence, as the party tendering it is not to blame.

9. *Clause* 37.—We have altered the drafting of this clause to make it clear that the right to have an instrument stamped with a stamp of improper description duly stamped is dependent on rules made by the Governor-General in Council.

10. *Clause* 39.—As the law stands, the Collector cannot charge in any case a less penalty than five rupees. When the stamp is very small, *e.g.*, one or two annas, ten times the value of the stamp might be less than five rupees, and we think that in such cases it will be sufficient to recover ten times the amount of the stamp.

11. *Clause* 40.—As the law at present stands, the Collector may either impose a penalty of five rupees or a penalty of ten times the amount of the proper duty, provided that such amount does not fall short of five rupees. We think that the Collector should have a discretion to take ten times the amount of the proper duty even though that may not amount to five rupees, *e.g.*, if the amount of duty were two annas, he might be allowed to impose a penalty of Re. 1-4.

We have added sub-section (3), as it was represented to us that inconvenience has been caused by requiring the Collector to return the instrument to the person who originally tendered it instead of to the impounding officer.

12. *Clause* 44.—We have added further words to sub-section (3). If a case comes into Court and the Court does not think fit to include the amount of the duty or penalty in the costs, we think that no other proceedings to recover it should be taken.

13. *Clause* 45.—We have omitted the new sub-section (1), as it has been represented to us that the power conferred by it is likely to be abused. It would give rise to continual applications for postponement of civil suits, and the Controlling Authority would be flooded with fruitless applications for remission.

14. *Clause* 49.—We have inserted a new sub-section (7) because a doubt has arisen whether the existing sub-section (6) covers the case of a second instrument being executed solely because the stamp on the original instrument was of insufficient value.

15. *Clause* 54.—Vendors of stamps buy stamps under discount. In the case of a refund, they are of course only entitled to receive the amount actually paid, and not the full value of the stamps.

16. *Clause* 70.—We have provided that when an offence is compounded, the agreed composition may be recovered as if it were a penalty under section 48.

17. *Clause* 75.—We have inserted a limit of five hundred rupees fine as the maximum penalty to be imposed for breach of any rule.

18. *Schedule I—No.* 1. *Acknowledgment.*—We have reverted to the old duty of one anna for all acknowledgments, and have added words to make it clear that the provision relates only to mere acknowledgments and does not include acknowledgments containing in addition any promise or agreement.

No. 6. *Agreement to mortgage.*—We have amended this article and reverted to the old law by confining it to instruments of equitable mortgage and excluding agreements to execute a future mortgage.

No. 14. *Award.*—We have excluded awards directing partitions, as they are specially provided for as partitions.

No. 24. *Copy or Extract.*—We have omitted the proposed duty on original or attested copies of receipts.

No. 27. *Debentures.*—We have added words to the *explanation* to show that interest coupons attached to debentures are free from tax, and that the amount payable under them is not to be taken into consideration in taxing the debentures.

No. 45. *Partition.*—We have inserted provisions reducing the duty in the case of partitions. The Bill as originally drawn imposed in the case of a partition a duty calculated on the value of the whole property partitioned, but gave the Revenue-authority or Civil Court power to remit the duty upon such portion as remained undivided. We have altered the duty so as to make it leviable only on the value of the share or shares divided off; and we have further based the levy of the duty on the assumption that at whichever partner's instance a partition takes place, it is the smaller shares that are separated from the larger, and not the larger that is separated from the smaller. It seems to us that the operation is the same, whether it is the larger or the smaller shareholder who is the initiator; and the taxation on the transaction should not be different in the two cases.

The following illustrations will show how the alteration in the law proposed by us will operate, if adopted:—

Four equal shareholders, each having a four-anna share, agree to partition. The duty is levied on 12 annas of the value of the whole property.

Of three shareholders, having respectively shares of one-half, one-third and one-sixth, two apply to have their shares partitioned off. The duty is levied on half the value of the property.

One shareholder having two-thirds of a property, obtains separation from the remainder who hold jointly one-third, and who desire to continue to hold their share jointly. The duty is levied on one-third of the value of the property.

No. 47. *Policy of Insurance.*—We have provided a reduced duty for insurance against accident or sickness which is at present chargeable on the same footing as life insurance.

No. 48. *Power-of-Attorney.*—We have limited clause (6) of this article to the case of powers authorizing sales of immoveable property.

No. 49. *Promissory-note.*—We have restored the old law under which promissory-notes payable on demand can be stamped with a one-anna stamp.

Nos. 58 *and* 64.—We have reduced the duty in the case of the reservation of small settlements, also in the case of small trusts and reservations of trust.

J. WESTLAND.
M. D. CHALMERS.
JOY GOBIND LAW.
H. E. M. JAMES.
F. A. NICHOLSON.
The 19*th March*, 1898. ALLAN ARTHUR.

PROCEEDINGS IN COUNCIL.

THE Hon'ble Sir James Westland presented the Report of the Select Committee on the Bill to consolidate and amend the law relating to stamps. He said:—"When I had the honour of introducing this Bill, I pointed out that it was a matter which affected very closely the transactions of the daily life of both people of business and people engaged in agricultural operations. I explained a number of the detailed provisions of the Bill as it was then introduced, and I was not surprised that we received a vast body of suggestions with reference to the amendments of the law which had been made in the Bill, and suggestions for new amendments to be made in the Bill as it was introduced into the Council.

"I ask the forgiveness of the Council if I take a little time in describing some of the points which have been considered by the Select Committee, and in which they have altered the Bill as it was first introduced. I referred specially, when I introduced the Bill, to some changes which we proposed in the duties levied on certain classes of transaction. I pointed out that it seemed to me that in many cases the stamp-duties imposed by law had been evaded, by advantage being taken in carrying out transactions of forms which were not contemplated by the law itself. We made certain alterations in the existing law. In framing the Bill as it was first introduced, it was intended to meet these cases and to render impossible the evasions which had been commonly practised. When we came to consider the objections offered to our proposals it was shown that besides the respects in which the duties intended by the original law had been evaded, there were certain

very legitimate and current business transactions with which our new provisions would interfere. It was from the first our intention to have every respect for current commercial practices, and as soon as it was shown that these provisions, which were intended to prevent evasions of duty, would also interfere with current commercial practices, we gave renewed consideration to the subject in the Select Committee, with the result that the original law has, in some of these cases, been re-introduced, the safeguards now proposed being different from those which were proposed at the time of the introduction of the Bill.

"The first of these cases is that of acknowledgment. Acknowledgments of debt have, under the existing law, to bear a very small stamp, namely, one anna. Now these acknowledgments customarily go very far beyond the intention of the one-anna duty. As long as a person uses an acknowledgment for the pure purpose of acknowledging a sum due by him, we did not wish to alter the incidence of taxation upon the transaction. But when the acknowledgment goes to the extent of being really a bond, then we thought that it was desirable that the duty due upon a bond should be paid. We accordingly distinguished between acknowledgments which were ordinary acknowledgments and acknowledgments which were attested. This distinction has been shown to us to be a very unfair one, and therefore we have now, in the form in which the Select Committee have reported the Bill, restored the original provisions of the law that a one-anna duty is sufficient for an acknowledgment, but we have inserted a proviso that the acknowledgment must be an acknowledgment, pure and simple, and that the one-anna stamp will not cover an acknowledgment, if the document also contains a promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property. A document which contains these stipulations is more than an acknowledgment, and ought to pay the duty due upon another kind of document.

"So in the case of promissory-notes. We there provided that a simple promise to pay should bear a duty like a bill-of-exchange not payable on demand. There also we found that the effect of the new provisions would be far beyond what the Government intended. We have therefore restored the original duty upon promissory-notes, and we have simply provided that the duty upon a promissory-note as it stands in the existing law and as it remains unaltered will be leviable only on a promissory-note as defined in the Negotiable Instruments Act.

"Another peculiar class of instrument which is current in the presidency-towns, and which is specially provided for in the Transfer of Property Act, is what in our present Bill is called an equitable mortgage. We raised the duty upon an equitable mortgage to make it something more approaching the duty levied

upon similar instruments in England. But we find that in this class of transfer also it is necessary for us to continue a special privilege which is provided for in the Transfer of Property Act, section 59, in which these peculiar mortgages made in the towns of Calcutta, Madras, Bombay, Karachi and Rangoon by delivery to a creditor or his agent of a document of title to immoveable property with intent to create security thereon, are exempted from the common incidents of mortgage, or agreement to mortgage. The existing law, therefore, we propose in respect to these documents will remain unaltered.

"One valuable suggestion has been made to us from Bombay. It is with reference to a new class of insurances which has been recently introduced into this country, but which is now common enough in England, namely, insurance against accident or sickness. This class of insurance has not been specially provided for in the existing law, and the consequence is that it comes under the definition of life insurance, and pays a duty of six annas per Rs. 1,000. It seems to us legitimate to provide that the minor class of insurance policies issued as insurance against accident or sickness shall be relieved of the heavier duty due upon life insurance. We have, therefore, inserted a new provision providing for this class of insurance and levying upon it only one-third part —*viz.*, two annas per Rs. 1,000—of the duty due upon life insurance.

"In another point we have corrected the duties upon insurance: it is provided in the existing law that when a Company having issued a policy of insurance re-insures with another Company, the duty payable in respect of that re-insurance shall be one rupee. But an examination of the case shows that in some cases the original insurance bears a duty of very much less than one rupee. We have therefore made this alteration, that instead of demanding a fixed duty of one rupee upon every case of re-insurance, we require the duty payable upon the original insurance, but not more than one rupee, so that, in any case in which the duty upon an original insurance is less than one rupee, the duty upon the re-insurance will also be less than one rupee.

"A difficult question arises in connection with insurance policies. It arises from the fact that the system of the transaction of business in Bombay is different from the system of the transaction of business in Calcutta. The duty upon insurance is by law levied upon the issue of the original policy. We levy no duty upon renewals. The consequence is, when an insurance policy is renewed, that is to say, if the original insurance policy is extended, then it bears no new duty, but if a person cancels his policy, and takes another policy on the same terms from another Company, he has to pay the additional duty. Now in Calcutta the system of insurance is this. The insurers

transact their business directly with the offices. The consequence is that the policy is renewed year by year with the same Company, and bears no new duty. But in Bombay the whole of this business is done through insurance brokers. The insurance broker takes out his policy one year from one Company, and the next he finds it more advantageous for himself either in respect of commission or by reason of better terms, or for some other reason, to take out the same insurance not with the same Company but with another Company. It is therefore a new policy, and is not a renewal of an old policy. The consequence is that these transactions have to pay a duty in Bombay which they do not pay in Calcutta. The Bombay Insurance Offices have made a proposal to us that we should reduce the insurance upon the original policy and demand payment of new duty upon renewal. This suits their system of business because they practically pay an annual duty upon their insurance. It does not suit the people in Calcutta because it imposes a duty upon them which they do not at present pay, *viz.*, a duty upon renewals. We have found it impossible to make any alteration in the existing law. We can only say that where one large commercial body has adapted its business to the existing law, we do not wish to interfere with their getting the benefit of it. If another large commercial body pursues a commercial custom which renders them liable to a higher duty than they would otherwise have to pay, we can only say that it is open to them to adopt the practice current in the rest of India, but it is impossible for us by making a change in the law in their favour to subject the Calcutta practice of Insurance Offices to what would no doubt be a very great inconvenience, *viz.*, that of being under the obligation of having every renewal of a policy subjected to a new tax.

"I mentioned just now a case of duty on re-insurance being reduced from one rupee to 'one rupee or such smaller sum as may be due in respect of the original insurance.' We have adopted the same principle in respect of two or three other articles of the schedule, such, for example, as the revocation of a settlement, the revocation of trusts and transactions with regard to trust-property. In these cases the duty levied is a fixed one, and being a fixed one it is sometimes a larger duty than that which is levied upon the instrument of which revocation is made, or upon a conveyance of trust-property which is not a conveyance between trustees. In these three cases and in one or two others, we have adopted the same principle of making the present fixed fee the maximum duty, but giving to the smaller transactions the benefit of a smaller duty when the amount involved is that which is appropriate to a smaller duty.

"In the case of partitions we have had to make a somewhat peculiar provision. In the Bill as it was first introduced, the duty payable in respect of partition was a duty levied in respect of the value of the whole property partitioned, but at the same time authority was given to the Revenue-officer or the Court under whose directions the partition was carried out, to relieve from its share of the duty that portion of the property which remained outside the partition, or continued to be held undivided. Well, in this instance the duty is beyond doubt a rather heavy one in the case of the separation of only a small share of a very large estate, and we have assumed, therefore, that the duty should be remitted on the principle under which under section 29 of the Bill we have given authority to the Revenue-officer or the Civil Court to remit it; and we have, therefore, levied the duty not upon the whole of the property, but only upon that part of it which is separated-off. The result of the existing law would be that if several partners, holding a 12-anna share agreed to let a 4-anna partner separate off his share, they would have to pay upon the value of the whole 16 annas. If afterwards the 12-anna share again had to be partitioned, that 12-anna share would again have to pay upon the whole of the value of it. By arranging that the duty shall be only levied upon that part of the estate which is partitioned off from the rest, we prevent that which seems to be an injustice, namely, the demand of duty in respect of both of the partitioned and of the unpartitioned portion of the estate. Although we levy duty only in respect of the value of the separated-off portion of the estate, it must be remembered that the duty as a whole is a burden upon the whole estate, so that the partners who remain undivided have got to bear their share, although the share they bear is a much smaller one than they have to bear under the existing law.

"Some remonstrances have been made regarding our provision of duty upon perpetual leases being based upon the duty due upon the conveyance. The Select Committee have not seen sufficient reason to depart from the proposals originally made in this respect. A perpetual lease is practically a permanent transfer of the property affected, and if a person takes a perpetual lease and agrees to pay, say, Rs. 1,000 a year in respect of his perpetual lease, he is having property conveyed to him subject to the payment of Rs. 1,000 a year. We must take for granted that he is prepared to pay Rs. 1,000 a year as the value of the property. He is afflicted with no greater hardship in respect to the payment for duty than if he had paid a lump sum of, say, Rs. 10,000—ten years' purchase. The duty proposed has been levied upon this principle. A consideration, if it is a consideration of Rs. 1,000 a year, is equal to

a consideration of, say, ten years' purchase, or Rs. 10,000, and we levied the duty just as if the transaction was that of a conveyance of property for Rs. 10,000. A great part of the objections which have been raised to this demand have been raised on what seems to me a false principle. When property is conveyed from A to B, we levy duty at a certain percentage upon the total amount of the consideration paid. We do not regard in the least degree the question of how much profit B or A is to make out of the transaction. It is possible that the property may not be worth Rs. 10,000, although B consents to purchase it for Rs. 10,000. It may be possible that after he has purchased the property he will find that he is worse off than he was before; his money perhaps was more profitably invested before he spent it in this way. Such questions lie outside the question of the duty to be paid upon an instrument of conveyance, and in a similar manner, the question of the profit B expects to make out of his perpetual lease seems to me to lie outside the question of the consideration that is to be paid in respect of a perpetual lease.

"There have been one or two points on which the remarks which we have received indicate some misapprehension of the intention of the Bill. For example, the Bill introduced contained a provision which levied upon a power-of-attorney in certain cases the same duty that would be levied upon a conveyance. The reason of this was that it was found as a fact that what amounted to a conveyance was sometimes effected by means of a power-of-attorney. A in selling B property, instead of conveying it to him by a regular deed of conveyance, simply transferred it to him without any conveyance at all, but gave him a power-of-attorney authorising him to sell the property. This, so far as B is concerned, enabled him to dispose of the property to the same extent as if he were the owner of it. We therefore provided that if a power-of-attorneywas given for a consideration, and gave authority for the sale of the property affected, the duty should be levied in the same way as upon a conveyance. In the objections that have been made to this provision apparently some persons have thought that we levy this duty upon a power-of-attorney given for effecting a sale, and they fail to observe that it was levied purely upon a power-of-attorney given for a consideration.

"So an objection has been made in respect of our levying a duty upon a deed of adoption. It has been pointed out that adoption is a religious ceremony, and under these circumstances it ought to be free from any duty. We perfectly admit it, but what I desire to point out is that we do not in any way levy a duty upon adoption. So far as adoption is a religious ceremony it goes free, naturally and inevitably, but if a deed of adoption

is drawn up which is a conveyance of property, and is to be used as a document of title to property, it is then, and then only, that the duty is levied, not upon the adoption but upon the deed which records it, and which is meant to be effective as an instrument creating a right to property.

"We have had from one or two different quarters some objections raised to what is really a commercial practice independent of the Stamp Act, that is to say, the system of transferring debentures and shares by blank transfer deeds. When a person transfers debentures or shares by a deed, a duty amounting to a certain percentage of the consideration is levied upon this deed. The practice, however, is that the deed is filled up blank and passes with the shares or with the certificate of the shares from hand to hand until occasion arises to make use of it, and then the person in whose hands at the time the certificate happens to be, fills up the transfer deed in his own favour, and the transfer deed then becomes effectual. It may thus cover a very large number of transfers. Some objections are made to this kind of transfer, but they are objections which lie outside the purview of the Stamp Act. In the first place, Companies make objection to the practice on the ground that if the certificate of the shares is in this manner passing from hand to hand, they do not know who their shareholders are, and they therefore desire that this practice of transfer by blank transfer deed should cease, and that we should impose a limit of time upon such deeds and compel a transfer deed to be executed within a certain time and the transfer to be thus completed. Some persons have raised questions of revenue with regard to this, and pointed out that it would be desirable even in the interests of the revenue to reduce the duty upon a transfer deed but to limit its operation in point of time, so that it might cover not a dozen or even 50 or 100 transfers, but only cover one. The practice, however, of transfer by blank transfer deed is a common one both in England and in this country, and it does not seem to us possible as a matter of regulation of stamp-duty to interfere with it. We have therefore not made any alteration in the levy of duty upon this class of document, but I intend to make a reference to the Chamber of Commerce and to other commercial bodies in order to find out whether they desire that any legislative provisions should be made either in the Stamp Act or in any other way which would have the effect of altering the practice in respect of transfer deeds. In the meantime as I say we shall not interfere with it.

"Another important point which the Select Committee considered was the question of duty to be levied in the case of a sale of property subject to an encumbrance. There have been inconsistent decisions of the High Courts in this respect. In some

cases they have said that the encumbrance forms a deduction from the value of the property. In other cases they pointed out, what I think was the original intention of the Act, that if a person bought a property subject to an encumbrance, the consideration he paid for it was not merely the amount he paid down now, but included the amount which he undertook to pay down afterwards for the release of the encumbrance. We have made this point clearer. We have made it clear that the consideration in respect of which duty is levied when a property of this sort is transferred includes not only the amount which is immediately paid, but the amount which is afterwards to be paid before the property completely passes into the hands of the transferee. There is only one case in which this arrangement may seem unfair, and that case we provide for by a proviso, namely, the case where the mortgagee himself buys the property from the mortgagor. In this case the first transaction of mortgage is really part of the final transaction of transfer, and therefore we have provided that in this particular case the duty which would be levied when the property is completely conveyed from the mortgagor to the mortgagee shall be reduced by the amount which has been paid in respect of the first transaction, the first transaction being taken as really a part payment.

"In many cases the operation of the Bill as it was first introduced and as it is now reported by the Select Committee, is a relaxation to some extent of the provisions of the existing law. We have had suggestions for carrying these relaxations still further. For the most part we have not seen our way to carry them further and maintain the law as it at present stands with the relaxation at first introduced. I mention this because some of those who have been good enough to favour us with suggestions may think that their demand for a further relaxation logically follows from the concessions which have already been made in the Bill. I can only express my regret that sometimes it is not possible to carry out in matters of legislation logical consequences of previous concessions. We must stop concessions at some point. Take, for example, the case provided for in section 26, where we give a certain concession in respect of mining leases, and limit that concession by the sum of Rs. 20,000. Of course it is impossible to say why Rs. 20,000 instead of Rs. 15,000 or Rs. 19,000 should have been selected. We can only say we have given a concession at the limit of Rs. 20,000, and we do not see our way to carrying it further.

"There is one important change we have made which is greatly, I think, to the benefit of the public, and that is that in various cases in which under the law the Collector gives a certificate that the duty is sufficient, that certificate shall not afterwards be questioned in any Court. It seems to us that if a document

passes muster formally with the revenue-authorities, it should be considered to be properly stamped even though some subsequent revenue-authority or a Court subsequently dealing with the same matter may think that the first decision is erroneous. It is only fair that when a person has taken all the trouble to have the duty upon the instrument certified by an authority representing the revenue, he should be secured from any further contention that the document has not been properly stamped.

"Section 37 was a new section which we introduced, of which the object was to give the Governor-General in Council power to lay down provisions for properly stamping a document which had been properly stamped so far as regards the amount, but not properly stamped so far as regards the class of stamp used. The section has been remarked on by several officers who have pointed out to us that it is extremely vague in its purport. It was vague in its purport, but it was vague out of deliberate intention. It was merely an enabling section which laid down no substantive law whatever, but only authorised the Governor-General in Council to provide for certain cases by a new rule. We have made this clearer in the form of wording that we have now given to the section, and if it is borne in mind that it merely enables the Governor-General in Council to make a rule, and lays down no rule or system by itself, it will be seen that it is not liable to the objections which have been made to it.

"In another small matter, perhaps, but one that appears not unfrequently to arise, we have made provision which will give some facilities to people who have the misfortune to draw up documents on insufficiently stamped paper. It is not clear in the law as it at present stands whether it is open to a person who under these circumstances has an entirely new document drawn up upon new paper sufficient in value, to get a refund of the old paper. The practice in two or three provinces is in this respect different, but we have made it clear that a person who throws aside an insufficiently stamped deed, and gets a new deed in the same terms drawn up and properly stamped is entitled to get a refund made to him of the duty which he first of all paid upon the insufficiently stamped, and now superseded, deed.

"Some of the revenue-officers have in their remarks to us made objections to a class of transactions which not unfrequently take place, and which they apparently think is a fraud on the revenue. It is, namely, that of a conveyance of a large property which consists both of moveable and immoveable property: a conveyance for example of a tea estate with all the machinery-houses, furniture and various other properties connected with it. The usual form of a conveyance of that kind is to recite that the moveable property has been transferred, and the immoveable property alone is made the subject of the deed. This is consider-

ed by some to be a fraud upon the revenue, because they tell us the document is effective for the transfer of both the moveable and the immoveable part of the property. We do not take that view. It seems to us that moveable property can be transferred by delivery, and it is not necessary that it should be transferred by a deed which has to be preserved in the same way as a document of transfer of immoveable property. We have, therefore, not seen our way to make any provision in this respect, and we consider that a document of that sort pays its proper duty if it is regarded purely as a document creating a right in the immoveable part of the property, and that it is not necessary to further tax it in respect of its reciting that the moveable part of the property, furniture and so forth which happens to go with the estate has already been delivered.

"Some objections also have been made to one of our sections in which it is provided that all the transactions of the revenue-authority are subject to the revision of the chief controlling revenue-authority. It has been pointed out that under these circumstances the Civil Court when it sends a stamped document to a revenue-authority to be properly stamped would have its whole procedure stopped because the person from whom the duty has been levied would intimate to the Court that he is taking an appeal to the chief controlling revenue-authority. We can only say with reference to this that the conduct of a civil suit is a matter for the Judge of the Civil Court. We cannot reject provisions in the Stamp law which are suitable in themselves, on the ground that they may be made by a weak judge an excuse for postponing his cases.

21*st March*, 1898.

EXTENSION OF ACT I OF 1879 TO MYSORE.

Notification No. 99 *I. J.*, 22*nd· May*, 1879.—In supersession of Foreign Department Notification No. 13J., dated 18th January, 1870, the Governor-General in Council is pleased to extend Act I of 1879 (the Indian Stamp Act, 1879) to the Territories of Mysore, subject to the following modifications, *viz.* :—

(*a*) for the words "British India" and "Local Government," wherever they occur, the words "the Territories of Mysore" and "Chief Commissioner of Mysore" shall be substituted respectively:

(*b*) for the word "April" in the last paragraph of section one and in section five, clause (*a*), the word "June" shall be substituted:

(*c*) for clause (7) and (8) respectively of section three the following clauses shall be substituted:

"Chief Controlling Revenue-authority" means the Chief Commissioner or such officer as the Chief Commissioner may, from time to time, by Notification in the Official Gazette, appoint in this behalf by name or in virtue of his office:

"Collector" means a Deputy Commissioner and any officer whom the Chief Commissioner may, from time to time, by Notification in the Official Gazette, appoint in this behalf by name or in virtue of his office:

(*d*) for section forty-six the following section shall be substituted:

The Chief Controlling Revenue-authority may state any case referred to it under section forty-five or otherwise coming to its notice, and refer such case, with its own opinion thereon, to the Court of the Judicial Commissioner of Mysore or other Court exercising the functions of a High Court within the Territories of Mysore:

(*e*) In sections forty-seven, forty-eight, and forty-nine, for the words "High Court or Chief Court" the words "Court of the Judicial Commissioner of Mysore or other such Court as aforesaid" shall be substituted: and

(*f*) in Schedule II, No. 15 (*c*), the words "in the Presidencies of Fort St. George and Bombay" shall be omitted.

II.—In exercise of the power conferred by section 8 of the said Act, the Governor-General in Council is pleased to direct that bills-of-exchange and cheques which may be drawn in British India, and on account of which the full rate of stamp-duty may have been paid there, shall be exempted from the further payment of stamp-duty on being negotiated in the Territories of Mysore.

STAMP-DUTIES, BENGAL PRESIDENCY.

REG. VI OF 1797. *In force* { *from* 10*th April*, 1797. / *up to* 1*st Jan.*, 1798. / 30*th Sep.*, 1800.

(Sec. 16, *operating from* 10*th Apr.*, 1797.)

All Original Deeds of Contracts, Bargains, Sales, Mortgages, Releases, Assignments, and other Conveyances in writing, or Instruments, excepting original deeds relating to marriage settlements, which are not required to be written on stamp paper, and the original obligations for the payment of money, hereafter specified in section 21, which are to be written on the paper therein directed; and

All Copies of the deeds and instruments above described, including copies of deeds relating to marriage settlements, and the aforesaid obligations for the payment of money, which shall be prepared by the Cauzy of any place, or his officers, or any Mufty, and which are to be attested with his or their seals or signatures, shall be written on stampt paper of certain sizes and descriptions with which the Cauzies and Mufties will be furnished. The parties at whose application such original deeds or instruments, or the copies of them, may be prepared and attested, shall pay to the Cauzy or the Mufty, previous to his delivering the documents, at the rate of *one sicca rupee, or eight annas, or four annas, or two annas*, according as may be specified in the stamp affixed to the paper used, for every roll or sheet, or part of a roll or sheet, so stamped, which may be expended in preparing such original deeds or instruments, or the copies of them.

The respective stamps shall have an inscription to the following effect, in the Persian and Bengal languages and characters, and in the Hindustanee language and Nagree character:— { *Law Papers:* "One Rupee" / or "eight annas" / or "four annas" / or "two annas."

(Sec. 21, *operating from* 1*st Jan.*, 1798.)

After the 31st Dec., 1797, corresponding with the 19th Poose 1204, Bengal era; the 27th Poose 1205, Fussily; the 19th Poose 1205, Willaity; the 27th Poose 1854, Sumbut; and the 19th Rajub 1212, Hijeree.

All Original Bonds (tumassooks), Promissory-notes (teeps), or other written obligations, save and except bills-of-exchange (hoondies), for the payment of a sum of money exceeding fifty rupees of whatever currency, exclusive of any interest which may be stipulated to be paid thereon, shall be written on stampt paper, for which the following rates, to be specified in the stamps, shall be paid.

If the obligation be for the payment of a sum exceeding Rs. 50, but not above	... Rs. 100	Four annas.
If above Rs. 100, but not above	... „ 1,000	Eight annas.
For any sum above ...	... „ 1,000	One rupee.

The respective stamps for the paper to be used in writing such obligations shall have an inscription to the following effect, in the Persian

and Bengal languages and characters, and in the Hindustanee language and Nagree character:—

Obligations for sums above fifty rupees, and not above one hundred	"Four annas."
Obligations for sums above a hundred rupees, but not above a thousand	"Eight annas."
Obligations for sums above one thousand ...	"One rupee."

(*Sec.* 25.)

Sunnuds to all Cauzies and to all authorized Vakeels in the several Courts of Judicature to be on stamped paper to the following effect in the Persian language and character:—

Sunnud *of the office of* Cauzy	"Twenty-five rupees."
Sunnud *of the office of* Vakeel	"Twenty-five rupees."

REG. VII OF 1800.

In force { *from* 1*st Oct.*, 1800. *up to* 16*th Apr.*, 1807.

(*Sec.* 3.)

All Original Obligations for the payment of money, whether **Bonds, Promissory-notes, Drafts, Bills-of-Exchange,** or of any other denomination whatever, which may be executed or drawn within the provinces of Bengal, Behar, Benares or the Company's territory in Orissa after the date specified in s. 2 (30th Sep., 1800) of this regulation for the payment of a sum of money exceeding Rs. 16 (sicca), exclusive of *interest*, excepting obligations which may be executed or drawn on the part of Government or for money payable to Government, and also excepting obligations for the rent of land paying revenue to Government, shall be written on stampt paper, subject to the following rates of duty, to be specified in the respective stamps:—

	Rs.	
1. If the obligation be for a sum exceeding Rs. 16, and not above ...	64	Two annas.
2. If exceeding Rs. 64, and not above ...	125	Four annas.
3. If exceeding Rs. 125, but not above ...	250	Eight annas.
4. If exceeding Rs. 250, but not above ...	500	One rupee.
5. If exceeding Rs. 500, but not above ..	1,000	Two rupees.
6. If exceeding Rs 1,000, but not above	2,000	Four rupees.
7. If exceeding	2,00	Eight rupees.

The above stamps to be inscribed '*Money Papers*' in the Hindustanee language and Nagree character.

(*Sec.* 4.)

All Acknowledgments for the Receipt of Money whereby any sum exceeding Rs. 16 (sicca) shall be acknowledged to have been paid, received, accounted for, balanced, discharged, released, or in any manner satisfied; or which shall in any manner signify such acknowledgment (with an exception to all acknowledgments granted on the part of Government, and also with an exception to all acknowledgments for the rent of land paying revenue to Government,) shall be written on stampt paper.

Subject to the rates of duty specified in the preceding section upon obligations for the payment of money, and the stamps for the several receipts shall have the same inscription.

(*Sec.* 5.)

All Original Deeds, for the Sale, Gift, Devise, or other Transfer of property, real or personal;
All Deeds of Mortgage, Assignment, Release; and
All other Deeds of Contract and Agreement; as well as
All other Legal Instruments, of whatever denomination (with the exceptions hereafter noticed) which may be executed within the Provinces of Bengal, Behar, Benares, or the Company's territory in Orissa after the date specified in s. 2 (*30th Sep.*, 1800); and
Also all Copies of such deeds and instruments which may be prepared after the said date as legal vouchers whether by a Cauzy, Mufty or any other person, shall be written on stampt paper subject to a duty of *four annas; eight annas; one rupee; or two rupees.*
According to the size of the paper which may be used for such original deeds or instruments or the copies of them.
The several stamps shall have an inscription in the Persian and Bengal languages and characters, and in the Hindustanee language and Nagree character to the following effect:—

Law papers	...	...	"Two rupees."
or	...	...	"One rupee."
or	..	...	"Eight annas,"
or	...	...	"Four annas."

Exceptions.—All contracts or engagements of whatever description which may be entered into for the provision of any part of the Company's investment, or for the manufacture of salt or opium:
As well as generally all deeds to which Government may be one of the contracting parties are exempted: and the originals and copies of such are also exempted unless otherwise provided for by any special Regulation.

REGS. XIII OF 1806 and VIII OF 1807. — *In force* { *from* { *16th Apr.* and *10th July* } 1807 ; *to 1st Jan.*, 1810.

Note.—The duties imposed under the previous Regulation were maintained, but from the 16th April, 1807, or from such date thereafter as the Governor-General in Council by proclamation issued in each Zillah notified, every instrument requring to be written on stampt paper was not to be treated as duly stampt unless the stamp bore the *authentication of the Superintendent of Stamps* or *of his Assistant.*
Attempts having been made to imitate the stamps established by Regs. VI and X of 1797, VI and VII of 1800, XI of 1801, XL and XLIII of 1803, and to issue and dispose of forged stamp papers; it is necessary for the security of the public revenue derived from stamp-duties to adopt further rules for the purpose of more effectually preventing the fabrication and use of forged stampt paper.
After the receipt of this regulation, the Superintendent of the Stamps at Calcutta, appointed under ss. 12 and 13, Reg. VI, 1797, and s. 12, Reg. XLIII, 1803, or such officer acting under the Superintendent of Stamps as may be specially authorized by Government for this purpose, previously to issuing any stampt paper (* *) shall endorse his written official signature upon the back of each paper, and shall specify or cause to be specified thereon the date on which it shall be so authenticated.

REG. VII OF 1809. *In force* { *from 1st Jan.*, 1810, *up to 1st May*, 1814.

(*Sec.* 2.)

Such parts of ss. 2, 10 and 11, Reg. XIII, 1806, and s. 4, Reg. VIII of 1807, as require all stampt paper to be endorsed with the written official signature of the Superintendent of Stamps or other authorized officer under him are hereby rescinded (4th Aug., 1809.) Provided, however, that such rescission shall not be construed to prevent the sale of any stampt paper already issued, or which may have already received the authentication of the Superintendent or of his covenanted assistants until the 1st of Jan., 1810.

Note.—Existing stamp-duties were maintained.
Stamp-duties on Custom House passes were abolished. (*Sec.* 4.)
Stamp-duties on Sunnuds of Vakeels were also repealed. (*Sec.* 6.)
New stamps to be used after 1st Jan., 1810 for all instruments, bearing one inscription, *viz.*:—"Law et Cætera Papers." (*Sec.* 3.)

REG. XII OF 1810. *In force* { *from 4th May*, 1810, *up to 1st May*, 1814.

Whereas by s. 2, Reg. VII, 1809, the rule which had been previously in force, requiring the signature of the Superintendent or his officers to be affixed on all stamp paper, was rescinded, with a provision that such a rescission should not be construed to prevent the sale of any stampt paper which might have already been so authenticated, until the 1st Jan., 1810; and whereas any limitation as to time with respect to the sale of stampt paper so authenticated is unnecessary; * * the following rules have been enacted, to be immediately in force.

All stampt paper which may still remain in store, authenticated according to the rules existing previously to the enactment of Regulation VII, 1809, shall be admitted and filed in the Courts of Justice, in the same manner as if those papers had not received such authentication.

REG. I OF 1814. *In force* { *from 1st May*, 1814, *up to 1st Feb.*, 1815.

(*Sec.* 11.)

Every Bond, Promissory note, Bill-of-Exchange, Letter of Credit, or other obligation for the payment of money;

Every Receipt or Acquittance whereby any sum of money or demand shall be acknowledged to have been paid, received, liquidated, discharged, accounted for, or in any manner satisfied;

Every Deed of Gift, Sale, Devise, or other Transfer of property real or personal;

Every Lease, Deed of Mortgage, or other limited assignment of land;

Every Deed of Contract,* Partnership, Agreement, Security or engagement, which may be executed within the provinces subject to the Presidency of Fort William in Bengal; shall be written on paper

* *N.B.*—Declared by Reg. XXVI of 1814, s. 26, to include Kabeennamahs or Deeds of Marriage Settlement.

(or some other material) impressed with the Government stamp, the value of which shall be regulated as follows:—

If the Bond or other Instrument be for a sum not exceeding Rs. 16, or if the value of the property transferred or otherwise affected by it shall not exceed Rs. 16, the Deed shall be executed on stamp paper of the value of ..	One anna.
If above Rs. 16 and not exceeding Rs. 64	Two annas.
" 64 " " 125	Four annas.
" 125 " " 250	Eight annas.
" 250 " " 500	One rupee.
" 500 " " 1,000	Two rupees.
" 1,000 " " 2,000	Four rupees.
" 2,000 " " 5.000	Eight rupees.
" 5.000 " " 10,000	Sixteen rupees.
" 10,000 " " 20,000	Thirty-two rupees.
" 20.000 " " 50,000	Fifty rupees.
" 50,000 " " 1,00,000	One hundred rupees.
" 1,00,000	One hundred and fifty rupees.

(*Sec.* 12.)

Every Lease and its Counterpart (*pattah* and *cabooleat*), or other engagement contracted between landlord and tenant;

Every Receipt (*dakelah*) or other Acknowledgment for the payment of rent is required to be written on paper bearing the prescribed stamp, supposing that such Lease, Receipt, or other Instrument relate to lands held exempt from the payment of revenue to Government; but instruments of the correspondent descriptions, which have relation to lands subject to the payment of revenue to Government, need not be written on stampt paper.

Note.—No stamp to be considered valid until the paper, parchment, leaf of the *taur* tree (*taur-pattah*) or other material on which the stamp had been impressed had received the prescribed counterstamp at the general treasury. (*Sec.* 4.)

Persons desirous of having any instrument executed on vellum, parchment, or any other material instead of paper, or *taur-pattah* were entitled to have the same stampt on paying the established duty.

(*Sec.* 5).

Authenticated Copies of documents required for use or reference	Eight annas.

REG. XXVI OF 1814.

In force {*from* 1*st Feb.*, 1815, *up to* 30*th Dec.*, 1824.

Notes.—Existing duties (*see Reg. I*, 1814) were maintained, and the following rules added:—

(*Sec.* 18.)

All authenticated copies of the documents specified in s. 11, Reg. I, of 1814, which may be prepared as legal vouchers by a Cauzy, Mufty, or other authorized person, shall be written on stampt paper.	According to the rates prescribed for the originals of such deeds.
Any copies not written on such paper will not be admissible in evidence under s. 9, Reg. I 1814.	

(*Sec.* 19.)

Security-Bonds not being for a specific amount, and all **Deeds of Contract, Partnership, Agreement,** and engagements of whatever nature which may not relate to a specific sum of money, or to a specific value, so as to make it practicable to apply to them the table of rates stated in s. 11, Reg. I, 1814, are required to be written on stampt paper of the value of	One rupee.

Under the penalty declared in s. 9, Reg. I, 1814.

(*Sec.* 26.)

Doubts having arisen whether Kabeennamahs, or Deeds of Marriage Settlement, are to be written on stampt paper according to the table of rates contained in s. 11, Reg. I, 1814, it is hereby declared that the provisions of that section were and are intended to be applicable to Deeds of Marriage Settlement, in common with other deeds of contract for a specific amount.

REG. XVI OF 1824. *In force* { *from 30th Dec.*, 1824*; *up to 16th June*, 1829.

Agreement or any **Minute** or **Memorandum of an Agreement**, concerning any matter or thing of the value of 500 rupees or upwards, nor otherwise charged in this Schedule nor expressly exempted from all stamp-duty, whether the same be only evidence of a contract, or obligatory upon the party.	(*Sa*) Rs. 8 As. 0

Exemptions.

Memorandum of agreement for the hire of labour.

Ditto for the sale of goods under the value of Rs. 500 *and all agreements carried on by letter, and the like between merchants and other persons residing* 40 *miles from each other.*

Assignments, if not of the nature of Conveyances and Settlements nor specially exempted ...	Rs. 8 As. 0

Bills-of-Exchange, Drafts, Promissory-notes, Hundees, Teeps, Burats, or other order or obligation for the payment of money payable (if payable within the provinces subordinate to the Presidency) at sight, or at any stated period, not exceeding three months after date, or 90 days after sight (not being a deed, instrument, or writing bearing the attestation of one or more witness), together with all Bills-of-Exchange payable out of the said Provinces at whatever date—

					Rs.	As.
If for a sum of money not exceeding ...				Rs. 25	0	1
Above Rs.	25	and not exceeding		Rs. 50	0	2
,,	50	,,	,,	100	0	4
,,	100	,,	,,	200	0	8
,,	200	,,	,,	400	0	12
,,	400	,,	,,	800	1	0
,,	800	,,	,,	1,600	1	8
,,	1,600	,,	,,	3,000	2	0

* *Note.*—Operating six weeks after date of promulgation, *viz.*, 18th Nov., 1824.

				Rs.	As.
Above Rs.	3,000	and not exceeding Rs.	5,000	2	8
,,	5,000	,, ,,	10,000	4	0
,,	10,000	,, ,,	20,000	6	0
,,	20,000	,, ,,	30,000	8	0
,,	30,000	,, ,,	50,000	12	0
,,	50,000	,, ,,	1,00,000	16	0
,,	1,00,000	... ...		20	0

Promissory Notes written on paper of the above value shall not be re-issued after payment.

Promissory Notes intended to be re-issued are chargeable as follows—

				Rs.	As.
If for a sum not exceeding			Rs. 25	0	2
Above Rs.	25	and not exceeding	50	0	4
,,	50	,, ,,	100	0	8
,,	100	,, ,,	200	0	12
,,	200	,, ,,	400	1	0
,,	400	,, ,,	800	1	8
,,	800	,, ,,	1,600	2	0
,,	1,600	,, ,,	3,000	2	8
,,	3,000	,, ,,	5,000	4	0
,,	5,000	,, ,,	10,000	6	0
,,	10,000	,, ,,	20,000	8	0
,,	20,000	,, ,,	30,000	12	0
,,	30,000	,, ,,	50,000	16	0
,,	50,000	,, ,,	1,00,000	20	0
,,	1,00,000	... ...		32	0

Note,—The Governor-General in Council reserves to himself the power of admitting any Bank or Company to compound for the stamp-duty chargeable on the Notes issued by it. Notice of such arrangements to be given in the *Government Gazette.*

Foreign Bills of Exchange, drawn in sets for every Bill of each set.

				Rs.	As.
Where the sum payable does not exceed			Rs. 400	0	8
More than Rs.	400,	but not exceeding	800	0	12
,,	800	,, ,,	1,600	1	0
,,	1,600	,, ,,	3,000	1	8
,,	3,000	,, ,,	5,000	2	0
,,	5,000	,, ,,	10,000	2	8
,,	10,000	,,	20,000	4	0
,,	20,000	,,	30,000	6	0
,,	30,000	,,	50,000	8	0
Exceeding	50,000	... ...		12	0

Exemptions.

Bills of Exchange drawn, and Promissory Notes issued, by Government Officers, having authority to draw Bills on the Government Treasuries, or to issue Promissory Notes, or other acknowledgments on account of Government;

All Drafts or Orders for the payment of any sum of money, to the bearer on demand, drawn upon any Bank, Banker or Agent, residing within 20 miles of the place where such draft or order shall be issued, such place being specified on the face of the draft.

	Rs.	As.
Bills of Lading of or for any goods to be exported.	1	0
Bills of Sale. An absolute Bill of Sale, *See* Conveyances.		
Bill of Sale as a security being the principal or only Deed whereby the property is conveyed, *See* Mortgage.		
Bill of Sale as a security being merely a collateral one with some Deed or Instrument that has paid the *ad valorem* duty prescribed for Conveyances.	8	0

Bonds, *Tumusuks*, or other Deed or Instrument, or other written obligation for the payment of money, bearing the attestation of one or more witnesses, Promissory Notes, or other Obligations as aforesaid, payable at a period exceeding three months after date, or 90 days after sight—

				Rs.	As.
For any sum not exceeding			Rs. 25	0	2
Above Rs.	25	and not exceeding	50	0	4
,,	50	,, ,,	100	0	8
,,	100	,, ,,	200	1	0
,,	200	,, ,,	300	2	0
,,	300	,, ,,	500	4	0
,,	500	,, ,,	1,000	6	0
,,	1,000	,, ,,	2,000	10	0
,,	2,000	,, ,,	3,000	16	0
,,	3,000	,, ,,	5,000	20	0
,,	5,000	,, ,,	10,000	32	0
,,	10,000	,, ,,	20,000	40	0
,,	20,000	,, ,,	30,000	50	0
,,	30,000	,, ,,	50,000	64	0
,,	50,000	,, ,,	75,000	70	0
,,	75,000	,, ,,	1,00,000	80	0
,,	1,00,000	,, ,,	1 50,000	100	0
,,	1,50,000	,, ,,	2,00,000	120	0
,,	2,00,000 ...	...	...	150	0

Bonds concerning Respondentia and Bottomry.	*Ad valorem* as above.
Bonds given as security for the transfer of Government Securities, or for the payment of an annuity for a fixed period, or for the delivery or accounting for any matter or thing capable of being valued—	Shall be charged at the rate of the amount engaged to be paid or accounted for, or at the value of the thing to be delivered or transferred.
Bonds for annuities for an indefinite period such as life annuities, &c.	Shall be charged at the rate of 10 times the yearly payment.
Bonds where the amount of the money to be secured or ultimately recovered shall be uncertain and unlimited	Rs. 150 As. 0
Where the amount is limited to a certain sum ...	The same as on a Bond for such limited sum.

	Rs.	As.
Bonds taken as collateral security, with some Deed or Instrument that has paid the *ad valorem* duty prescribed for Conveyances or Money Bonds or as security for the performance of any other contract, covenant, or agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand.	8	0
Bonds of Indemnity	8	0
Bonds for the due execution of an office or work, and all other Bonds not otherwise charged or exempted from duty.	8	0

Exemptions.

Arbitration Bonds.

Bonds given to, or by the officers of Government on account of any matter or thing of or belonging to the Government in its political or territorial capacity.

	Rs.	As.
Charter-parties or any agreement or contract for the charter of any ship or vessel, or any memorandum, letter or other writing between the Captain, Master, or owner of any ship or vessel, and any other person for or relating to the freight or conveyance of any money, goods, or effects on board of such ship or vessel.	8	0

Exemptions.

Charter-parties of ships or vessels taken up by Government for the conveyance of troops or military stores, or for other political purposes.

	Rs.	As.
Contracts or Deeds, if not otherwise charged nor exempte from duty	8	0
Co-partnership, Deeds of	8	0
Composition-Deeds or other instruments of composition between a debtor or debtors, and his, her or their creditors	8	0

Conveyances, whether grant, disposition, assignment, transfer, renunciation, or of any other kind or description whatsoever upon the sale of any lands, tenements, rents, annuities, or other properties, real or personal, heritable or moveable, or of any right, title, interest or claims in, to, out of, or upon any lands, houses, rents, annuities, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to or otherwise vested in the purchaser or purchasers, or to some other person by his or their direction.

					Rs.	As.
Where the purchase or consideration money therein expressed or denoted shall not exceed				Rs. 50	0	8
Above Rs.	50	and	not exceeding	100	1	0
„	100	„	„	200	2	0
„	200	„	„	500	4	0
„	500	„	„	1,000	8	0
„	1,000	„	„	2,000	12	0
„	2,000	„	„	3,000	16	0
„	3,000	„	„	5,000	20	0
„	5,000	„	„	8,000	32	0
„	8,000	„	„	12,000	40	0

	Rs.	As.
Above Rs. 12,000 and not exceeding Rs. 20,000	50	0
„ 20,000 „ „ 30,000	64	0
„ 30,000 „ „ 50,000	80	0
„ 50,000 „ „ 1,00,000	100	0
„ 1,00,000 „ „ 2,00,000	150	0
And for every further lakh of Rupees beyond two lakhs	100	0

Note.—Where of several Deeds, Instruments or Writings a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed, and to engross the same on paper parchment, vellum or the like stampt for the prescribed *ad valorem* duty; provided, however, that in all cases where there are more Deeds than one, all other Deeds than the principal shall be charged with a stamp-duty of 8 Rupees, and all such Deeds shall specify by their contents which other is the principal Deed by which the Conveyance has been effected, certifying that it is executed in the manner and on material stampt as required.

Exemptions.

All Grants, Leases, Sales, or the like wherein Government in its political or territorial capacity is a party.

Note.—*This exemption shall not extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees of Court in which cases the purchaser shall be required to pay the prescribed duty along with the purchase money, and shall receive from the officer conducting the sale a Deed of Sale executed on paper impressed with a corresponding stamp.*

All transfers of subscriptions to any of the Government Loans or other Government Securities, also of Bank shares.

Copies. Copy in any manner authenticated or declared to be a true copy or made for the purpose of being given in evidence as a true copy of any Bond, Deed, or Instrument of Agreement, Contract, Conveyance or of any Deed or Instrument whatsoever chargeable with a stamp duty.

Where such copy shall be made for the security or use of any person being a party to, or taking any benefit or interest immediately under such agreement, contract, bond, deed, or other instrument.	The same duty as for the original instrument.
Where such copy shall be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under such agreement, contract, bond, deed or other instrument.	Rs. 8 As. 0
Likewise any copy authenticated, or made as aforesaid of any schedule, receipt or other matter put or endorsed on or annexed to any such agreement, contract, bond, deed, or other instrument aforesaid.	8 0

Exemptions.

Copies made for the private use only of any person having the custody of the original instrument, or of his or her attorney or solicitor.

Copies of papers, which public officers are directed by any general Regulation to make, require, or furnish, not specially declared chargeable with stamp-duty.

Note.—*Copies of records, accounts or other documents required by dividuals from the public offices, not especially charged with or*

exempted from duty, shall be charged in the manner and subject to the conditions prescribed in Sec. 19, Reg. I, 1814, and other provisions of the existing regulations.

	Rs.	As.
Deeds of any kind not otherwise particularized in this schedule.	8	0
Exchanges. Any Deed whereby any real property shall be conveyed or surrendered in exchange for other property—		
If no sum of money shall be paid, or agreed to be paid, for equality of exchange.	8	0
If any sum of money be paid, or agreed to be paid, for equality of exchange.	The same *ad valorem* duty as for a Conveyance for such sum.	
Engagements to cultivate, provide, or deliver indigo plant, or to produce, manufacture, provide, or deliver, any other article of commerce, in consideration of advances made—	Shall be charged on the amount advanced at the rate of Bonds or other obligations for the payment of money payable at a period exceeding three months after date.	
Leases. Any lease made in perpetuity or for a term of years or period determinable with one or more lives, or otherwise contingent in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent.	The same duty as for a Conveyance, or sale for a sum of the amount of such consideration.	
Any Lease of Lands, Houses, or other real property at a yearly rent, without any payment of any sum of money, by way of fine or premium—		
Where the yearly rent shall exceed Rs. 12, but shall not exceed Rs. 24	Rs. 0	As. 8
Exceeding Rs. 24, but not exceeding 50	0	12
" 50 " " 100	1	0
" 100 " " 250	2	0
" 250 " " 500	4	0
" 500 " " 1,000	8	0
" 1,000 " " 2,000	12	0
" 2,000 " " 4,000	16	0
" 4,000 " " 6,000	20	0
" 6,000 " " 10 000	32	0
" 10,000 " " 50,000	64	0
" 50,000 " ...	80	0
Any Lease of Lands, Houses, or other real property stipulating for a yearly rent, and granted in consideration of a fine or premium.	Shall be charged with both *ad valorem* duties above provided.	
The Counterpart of any Lease charged with a duty exceeding eight rupees shall likewise be executed on paper, vellum or parchment bearing a stamp of	Rs. 4	As. 0

Exemptions.

All Leases or Pottahs, when the annual rent shall not exceed twelve rupees.
All Leases or Pottahs given by authority of Government, or of the Board of Revenue, or other authority, exercising the powers of that Board, and of the Court of Wards; Pottahs, Kabulyats, and other instruments of contract relating to the rent of land executed between any Zemindar, Talukdar, Farmer, or other Sudder Malguzar, or any holder or proprietor of land exempt from the payment of Revenue, or any Mofussil Talukdar, Ijaradar, Kutkenadar, or other Lease-holder, or the Gomashta, Factor or other Agent of such Zemindar or other person aforesaid on the one part, and a ryot or other actual cultivator on the other, for the land tilled by him.

Note.—*All Leases, Pottahs, Kabulyats, or other similar instruments of contract between Zemindars, Talukdars, or other holders or proprietors of land, whether subject to the payment of Revenue to Government or otherwise, Farmers, Kutkenadars Ijaradars, or other tenants, and any other Talukdar, Kutkenadars, Ijaradar, or other Lease-holder intermediate between the ryots or actual cultivators and the Sudder Malguzar or Lakerajdar, shall be written on stampt paper of the value above prescribed.*

	Rs.	As.
Letters or Powers-of-Attorney, or Commission or Factory in the nature thereof.		
Powers to perform any one special, that is to say particular act, or the acts connected with one particular suit, case, or transaction, or sundry acts to be done after a manner specified in the instrument	2	0
General powers	4	0

Exemptions.

Mukhtearnamahs executed by Native officers and Soldiers belonging to the regular corps on the military establishment of the Presidency of Fort William.

Letters of License from Creditors to Debtors ...	8 0
Mortgages. Any Deed of Mortgage or conditional sale, with or without possession, given of any lands, estate, or property, real or personal, intended as a security for money due or to be lent thereupon; also any deed or contract accompanied with a deposit of title-deeds to any property where the same may be made as a security for payment of money due or lent at the time.	Shall be charged after the same manner and at the same rates as if in lieu of such deed of mortgage or the like, a bond had been taken for the same due or lent at the time.
Deeds of Mortgage, or the like given as security for the transfer of Government Securities, or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued.	Shall be charged at the rate of the total amount assured, or of the *bonâ fide* value.
Deeds of Mortgage given for the security of annuities for an indefinite period, such as life annuities and the like.	Shall be charged at the rate of 10 times the annual payment.
Where the total amount secured by such mortgage is unlimited	Rs. As. 150 0

Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sum.	At the rate of such limitation.
Note.—Where a bond may have been already taken for the amount secured or where from other cause the mortgage shall act merely as collateral security to some other transaction, already charged with the *ad valorem* duty, thereupon, the same being specified in the body of the Deed of Mortgage.	Rs. As. 8 0
Likewise in case of there being more deeds than one required to execute the mortgage, in the manner desired by the parties, the principal deed only shall be charged with the *ad valorem* duty, and all other deeds connected with the same transaction ...	8 0
Acknowledgments or Promissory Notes granted to the Treasurer or other officer of the Bank of Bengal, on account of the Bank, or to any private banker or agent for loans or advances made on the deposit of Government Securities, Bullion, Plate, Jewels, or other Goods and	Shall be charged as Promissory Notes.
payable within three months after date.	
If payable at a date exceeding three months ...	Shall be charged as Deeds of Mortgage.

Exemptions.

Mortgages to which Government in its political or territorial capacity, or the officers of Government acting for the Government in matters relating to its political or territorial concerns, are parties.

Partition. Any Deed of Partition of real or personal property adjusted by mutual agreement amongst co-heirs, co-parceners or the like ...	Rs. As. 8 0
And if any sum or sums of money shall be paid, or agreed to be paid, for equality of partition.	The principal Deed stipulating for such payment shall be charged with *ad valorem* duty prescribed for Conveyance or Sale for an equal sum.

On partition of estates made by collectors of land revenue whether on application of the parties or any of them, or in execution of a decree of Court, if the value of the portion allotted to each sharer shall exceed Rs. 800, a stamp-duty of the above amount shall be charged on each copy of the paper of partition or other title-deed which may be taken out by any of the parties after the partition shall have been approved by the Revenue Board.

Where the portion of each sharer shall not exceed Rs. 800, the following rate of duty shall be chargeable:	Rs.	As.
If the value of the portion shall not exceed Rs. 100	0	8
More than Rs. 100, but not exceeding ... 200	1	0
,, 200 ,, ,, ... 400	2	0
,, 400 ,, ,, ... 600	4	0
,, 600 ,, ,, ... 800	6	0

Policy of Assurance or Insurance or other instrument, by whatever name the same shall be called, whereby an insurance shall be made upon any life or lives, or upon an event depending upon any life or lives.

	Rs.	As.
Where the sum insured shall not exceed S. Rs. 5,000	4	0
Exceeding Rs. 5,000, but not exceeding 10,000	8	0
„ 10,000 „ „ 20,000	12	0
„ 20,000 „ „ 50,000	16	0
„ 50,000	20	0

Policy of Insurance of any ship, vessel, sloop, lighter, boat or the like, any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter, boat or the like, or upon any other interest, relating thereto or upon any voyage.

		Rs.	As.
When the premium shall not exceed 2 per cent. on the sum insured,	If the sum insured shall not exceed Rs. 1,000 ...	0	8
	If the sum insured exceed Rs. 1,000, then for every Rs. 1,000, and also for any fractional part of 1,000 rupees whereof the same shall consist ...	0	8
Where the premium shall exceed 2 per cent. on the sum insured,	If the whole sum shall not exceed Rs. 1,000	1	0
	If the sum exceeds Rs. 1,000, then for every Rs. 1,000, and also for any fractional part of 1,000 rupees whereof the same shall consist	1	0

Promissory Notes—

Payable to the bearer on demand, at sight, or at any stated period not exceeding 3 months after date or 90 days after sight.	*See* Bills of Exchange.
Payable at a period exceeding 3 months after date or 90 days after sight.	*See* Bonds.
For the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain.	The same duty as would be chargeable on a Bond for the whole amount.

All receipts for money deposited in any Bank, or in the hands of any banker or agent, if the same shall stipulate for the payment of interest upon the money so deposited or in hand, shall be deemed and taken to be Promissory Notes.

Receipts or Discharges given for or upon the payment of any sum of money—

	Rs.	As.
Not exceeding Rs. 32	0	1
Exceeding Rs. 32, not exceeding Rs. 100	0	2
„ 100 „ 200	0	4
„ 200 „ 500	0	8
500 „ 1,000	0	12
1,000 „ 2,000	1	0
„ 2,000 „ 3,000	1	8
„ 3,000 „ 5,000	2	0
„ 5,000 „ 8,000	2	8
Above 8,000 ...	4	0
Also for a receipt in full of all demands ...	4	0

And any instrument, note, memorandum or writing given upon the payment of money, whereby any money, debt or demand, or the part thereof therein specified shall be expressed or acknowledged to have been paid, settled, or otherwise satisfied shall be deemed to be a receipt for the amount so declared to be paid or satisfied;

And if any such instrument or other writing shall contain a general acknowledgment of the settlement of debts, accounts or other demands without specifying the amount thereof, such instrument or writing shall be deemed and taken to be a receipt in full of all demands and charged accordingly.

And if payment be made by delivery of a Bill or Bills of Exchange, Draft or Drafts, Promissory Notes, or the like securities of money, the receipt or acknowledgment given thereupon shall be deemed to be a receipt within the meaning of this Schedule.

Exemptions.

Receipts for money paid or received by any officer of Government on account of Government.

Receipts or discharges for the rent of land granted by any Zemindar, Talukdar, Farmer or other Malguzar, or by any holder or proprietor of land held exempt from the payment of Revenue, or by any Mofussil Talukdar, Ijaradar, Kutkenadar, or other Lease-holder, or by the Gomashta, Factor, or other Agent of such Zemindar, or other person aforesaid, to a ryot or other actual cultivator for the rent of land tilled by him.

Note.—Receipts or discharges granted by any Zemindar, Talukdar, or other holder or proprietor of land, or by any Farmer, Kutkenadar, Ijaradar, or other Lease-holder intermediate between the ryots or actual cultivators, and the Sudder Malguzar or Lakherajdar, shall be written on stamped paper of the value above prescribed.

Receipts or discharges given for the purchase-money of any Government Securities or shares of the Bank of Bengal.

Receipts and discharges given for money deposited in any Bank or with any agent, to be accounted for on demand, provided no interest be stipulated as payable thereon.

If interest be stipulated such receipt shall be chargeable as a Promissory Note.

Receipts or discharges written upon Promissory Notes, Bills of Exchange, Drafts or Orders for the payment of money duly stamped.

Letters by the post acknowledging the arrival of any Promissory Notes Bills of Exchange, or other Securities for money.

Receipts or discharges written upon or contained in any Bond, Mortgage, or other Security, or any Conveyance, Deed or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest or annuity thereby secured.

Settlements. Any Deed or Instrument whereby any sum or sums of money, or any Government Securities, or other property, real or personal, shall be settled or agreed to be settled upon or | Shall be charged with the *ad valorem* duty chargeable for a Bond

for the benefit of any person or persons in any manner whatsoever.	for the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate at the rate of Rs. 100.
Deeds of Gifts and Dower, whether to take effect on the instant or at a future period, determinate or indeterminate.	**Chargeable as a Deed of Settlement.**

Exemptions.

Wills, Testaments, and the like, together with Deeds merely declaratory of trust pursuant to any previous Settlements, Deed, or Will.

General Exemptions.

Deeds, Instruments, *and Writings of any kind in which Government or any Board, Commission, Court, or public officer, may, in a public capacity, be a party, save and except Deeds, Instruments, and Writings relating to matters of or belonging to the Commercial Department, shall not be chargeable with any stamp duty.*

REG. XVIII OF 1825. *In force from 25th August,* 1825.

This Regulation extended generally the operation of the Bengal Regulations to the territory acquired by Treaty from the Dutch on the 17th March, 1824, *viz.*, the settlement of Chinsurah, and the factories and lands held by the Dutch at Calcapore, Dacca, Fulta, Patna, and Balasore. It also provided for the admission in evidence as valid 'all deeds, whether on stamp paper or otherwise, that may have been regularly and legally executed according to the Dutch Law or established local usage' previous to 25th August, 1825.

REG. X OF 1829. *In force* {*from 16th June,* 1829 / *up to 1st Oct.,* 1860.*

(*Sched. A.*)

1. **Agreement, Ikrar** or any Minute, or Memorandum of an agreement concerning any matter or thing, not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty, whether the same be only evidence of a contract or obligatory upon the party if relating to matters capable of valuation, and with the value stated,	To be charged as hereinunder prescribed for Bonds of the same amount.
2. Agreement for a Monthly or Annual payment ...	To be estimated at the amount of 10 years' payment, or of the total sum secured, if less.

* Amended by Acts XIX and XLI of 1858.

3. Agreement to perform any legal act, or for a purpose not restricted to, or specifying any amount.	To be executed on such stamp as the parties may determine, but no recovery can be made on the instrument in any Court of Justice of a larger amount than may be covered by the stamp at the rate prescribed in the Schedule for Bonds.

Exemptions.

Memorandum of Agreement for the hire of labour.
Ditto all Agreements carried on by letter through the public dawk between merchants and other persons.

4. Bills of Exchange, Drafts, Promissory Notes, Hundees, Teeps, Burats, and other orders or obligations for the payment of money, payable (if payable within the Provinces subordinate to this Presidency) at sight, or on demand, or at the periods specified below (not being deeds, instruments or writings bearing the attestation of one or more witnesses), together with all Bills of Exchange payable out of the said provinces at whatever date.	At sight or on demand, or not exceeding 3 months, to be charged.		Exceeding 3 months after date and not exceeding 1 year, to be charged.	
	Rs.	As.	Rs.	As.
If for a sum of money not exceeding Rs. 25	0	1	0	2
Above Rs. 25 and not exceeding 50	0	2	0	4
„ 50 „ „ 100	0	4	0	8
„ 100 „ „ 200	0	8	0	12
„ 200 „ „ 400	0	12	1	0
„ 400 „ „ 800	1	0	1	8
„ 800 „ „ 1,600	1	8	2	0
„ 1,600 „ „ 3,000	2	0	2	8
„ 3,000 „ „ 5,000	2	8	4	0
„ 5,000 „ „ 10,000	4	0	6	0
„ 10,000 „ „ 20,000	6	0	8	0
„ 20,000 „ „ 30,000	8	0	12	0
„ 30,000 „ „ 50,000	12	0	16	0
„ 50,000 „ „ 1,00,000	16	0	20	0
„ 1,00,000	20	0	25	0

5. Bills of Exchange, Promissory Notes, &c., intended to be re-issued.	Shall be charged as prescribed for Promissory Notes payable at a date exceeding three months.
6. Bills of Exchange, Promissory Notes, &c., of date exceeding one year.	To be charged as Bonds.

Note.—The Governor-General in Council reserves to himself the power of admitting any Bank or Company to compound for the stamp-duty

chargeable on the Promissory Notes issued by it. Notice of such arrangements shall be given in the *Government Gazette*.

Exemptions.

Bills of Exchange or Hundees for any sum of money if drawn bonâ fide *from any place distant more than* 100 *miles from the place where the same are made payable, and not negotiated after acceptance, also Foreign Bills of Exchange drawn in sets.*

Provided, however, that if any Bill or Bills of Exchange drawn in any part of the continent of India, and made payable in the provinces subject to this Presidency shall be negotiated therein after acceptance, or be in any way transferred after acceptance to a third party other than the acceptor and the payee of such Bill or Bills, the exemption shall not hold in respect to any such negotiated Bill or Bills, unless the same shall be taken to be stamped prior to such negotiation, or unless there be affixed to each Bill a copy of the same executed on paper stamped with the stamp to which such Bill is declared liable in this Schedule.

Exemptions.

Bills of Exchange drawn and Promissory Notes, &c., issued by Government officers authorized to draw Bills upon the Government Treasuries, or to issue Promissory Notes, or other acknowledgments on account of Government.

All drafts or orders for the payment of any sum of money to the bearer on demand, drawn upon any bank, banker, or agent, residing within twenty miles of the place where such draft or order shall be issued, such place being specified on the face of the draft.

Bills of Sale.—*See* Conveyance and Mortgage.

7. **Bonds, Tumasuks,** and other attested obligations for the payment of money, also Promissory Notes, and Bills of Exchange, Teeps, Burats, and the like of date exceeding one year.

			Rs.	A.
If for any sum not exceeding		Rs. 25	0	2
Above Rs.	25 and not exceeding	50	0	4
,,	50	,, 100	0	8
,,	100	,, 200	1	0
,,	200	,, 300	2	0
,,	300	,, 500	4	0
,,	500	,, 1,000	6	0
,,	1,000	,, 2,000	10	0
,,	2,000	,, 3,000	16	0
,,	3,000	,, 5,000	20	0
,,	5,000	,, 10,000	32	0
,,	10,000	,, 20,000	40	0
,,	20,000	,, 50,000	64	0
,,	50,000	,, 75,000	70	0
,,	75,000	,, 100,000	80	0
,,	100,000	,, 150,000	100	0
,,	150,000	,, 200,000	120	0
,,	200,000	,, ...	150	0

and a further duty of Rs. 100 for every sum of one lakh in excess of the said amount of two lakhs of rupees.

8. Bonds given as security for the transfer of Government Securities, or for the payment of an annuity for a fixed period, or for the delivery or accounting for any matter or thing capable of being valued.	Shall be charged at the rate of the amount engaged to be paid or accounted for, or at the value of the thing to be delivered or transferred.
9. Bonds for annuities for an indefinite period, such as life annuities and the like.	Shall be charged at the rate of ten times the yearly payment.
10. Bonds, when the amount of the money to be secured or ultimately recovered shall be uncertain and unlimited.	May be executed on such stamp as the party may please, but no recovery shall be made thereon in any Court of Justice of a larger amount than is covered by the stamp.
11. Bonds for the due execution of an office or work, *mochulkas* and the like, taken by individuals, and all other Bonds not otherwise charged or exempted from duty.	On optional stamp as above, with like condition.
12. When the amount is limited to a certain sum.	The same as on a Bond for such limited sum.

Exemptions.

Arbitration Bonds.

Bonds given to or by the officers of Government on account of any matter or thing of or belonging to the Government in its political or territorial capacity.

13. Security Bonds, which may be taken by or by order of any Court, Collector or other Judicial or Revenue Authority, also *razeenamahs*, *sooleehnamahs*, and *ruffanamahs*, filed in any suit pending in a Court of Justice.	To be charged as specified and prescribed in sched. B. for law papers.

14. Charter-parties or any Agreement of Contract for the charter of any ship or vessel, or any memorandum, letter, or other writing, between the captain, master or owner of any ship or vessel, and any other person for or relating to the freight or conveyance of any money, goods, or effects on board of such ship or vessel.

If the amount payable under the Deed exceeds Rs. 1,000	Rs. As. 8 0
If less than Rs. 1,000	According to the scale prescribed for Bonds.

Exemptions.

Charter-parties of ships or vessels taken up by Government, for the conveyance of troops or military stores or for other political purposes.

15.	Contracts and Deeds, if not otherwise charged or exempted from duty.	As agreements.
16.	Co-partnership, Deeds of	Rs. 8 As. 0
17.	Composition-Deeds, or other instruments of composition between a debtor or debtors and his, her, or their creditors	Rs. 8 As. 0

18. Conveyances (*Kubalas, Bynamas, Hibanamas*) or deeds or instruments of any kind or description whatsoever executed for the sale or transfer for a consideration of any lands, tenements, rents, annuities, or other property, real or personal, heritable or moveable, or of any right, title, interest or claim to, or upon any lands, houses, rents, annuities, or other property, *i.e.*, for or in respect of the principal or only deed, instrument, or writing, whereby the property sold shall be conveyed to or otherwise vested in the purchaser or purchasers, or to some other person by his or their directions.

Where the purchase or consideration money therein expressed or denoted, shall not exceed			Rs. 50	Rs. 0	As. 8
Above Rs.	50	and not exceeding	100	1	0
,,	100	,,	200	2	0
,,	200	,,	500	4	0
,,	500	,,	1,000	8	0
,,	1,000	,,	2,000	12	0
,,	2,000	,,	3,000	16	0
,,	3,000	,,	5,000	20	0
,,	5,000	,,	8,000	32	0
,,	8,000	,,	12,000	40	0
,,	12,000	,,	20,000	50	0
,,	20,000	,,	30,000	64	0
,,	30,000	,,	50,000	80	0
,,	50,000	,,	100,000	100	0
,,	100,000	,,	200,000	150	0
And for every further lakh of rupees beyond two lakhs				*100*	0

Note.—When of several Deeds, Instruments or Writings a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed, and to engross the same on paper, parchment, vellum, or the like stamped for the prescribed *ad valorem* duty.

19. Provided, however, that in all cases where there are more Deeds than one all other Deeds than the principal shall be charged with a like stamp to the principal Deed if of value not exceeding Rs. 8 (which sum shall be the maximum duty on collateral Deeds), and all such collateral Deeds shall specify by their contents, which other is the principal Deed by which the Conveyance has been effected, certifying that it is executed in the manner and on material stamped as required.

Exemptions.

All grants, leases, sales, or the like, wherein Government in its political or territorial capacity, is a party.

Note.—*This exemption shall not extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees of Court, in which cases the purchasers shall be required to pay the prescribed duty along with the purchase-money, and shall receive from the officer conducting the sale a deed of sale (Bye-nama) executed on paper impressed with a corresponding stamp.*

Exemptions.

All transfers of subscriptions to any of the Government loans, or other Government securities, also of Bank shares.

20. Copies. Copy or counterpart of any Deed or Instrument attested to be a true copy and furnished to a party to the same, for the purpose of being given in evidence for the recovery of any sum of money, property, interest, or right secured thereby.	The same duty as prescribed for the original Deed by this Regulation.
21. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the Agreement, Contract, Bond, Deed, or other Instrument, per sheet ...	Rs. As. 0 8
22. Copy or extract of any Deed, Instrument, Schedule, Receipt, or other matter annexed to any Agreement, Contract, Bond, Deed, or other Instrument, per sheet	0 8
23. Authenticated Copies of any Records, Letters, Accounts, Statements, Reports, or other Writings furnished to individuals from any of the public offices of Government shall be written on paper of the size and description now used for the purpose, and called copy paper at the stamp office and of the value for each and every sheet of	0 8

Exemptions.

Copies made for the private use only of any person having the custody of the original instruments, or of his or her attorney or solicitor, and copies of Deeds, &c., retained in public offices on returning the originals.

Copies of papers which public officers are directed by any general regulation to make, require, or furnish, not being specially declared chargeable with stamp duty.

24. Deeds of any kind not otherwise particularized in this Schedule.	As agreements.
25. Exchanges. Any Deed, whereby any Real Property shall be conveyed, or surrendered in exchange for other property, If no sum of money be paid or agreed to be paid for equality of exchange.	Rs. As. 8 0
26. And if any sum of money be paid or agreed to be paid for equality of exchange.	The same *ad valorem* duty as for a conveyance for such sum.

27. Engagements to cultivate, provide, or deliver indigo plant, or to produce, manufacture, provide or deliver any other article of commerce, in consideration of advance made.

Shall be charged on the amount advanced at the rate of Bonds.

28. Leases. Any lease made in perpetuity, or for a term of years or period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent.

The same duty as for a conveyance or sale for a sum of the amount of such consideration.

29. Any Lease of Lands, Houses, *or other* Real Property at a monthly or yearly rent, without any payment of any sum of money by way of fine or premium.

	For a period not exceeding one year.	For a period exceeding one year.
	Sa. Rs. A.	*Sa.* Rs. A.
Where the rent calculated for a whole year shall exceed twelve rupees, but not exceed Rs. 24	0 4	0 8
Exceeding Rs. 24 but not exceeding 50	0 8	0 12
„ 50 „ „ 100	0 12	1 0
„ 100 „ „ 250	1 0	2 0
„ 250 „ „ 500	2 0	4 0
„ 500 „ „ 1,000	4 0	8 0
„ 1,000 „ „ 2,000	8 0	12 0
„ 2,000 „ „ 4,000	12 0	16 0
„ 4,000 „ „ 6,000	16 0	20 0
„ 6,000 „ „ 10,000	20 0	32 0
„ 10,000 „ „ 50,000	32 0	64 0
„ 50,000	64 0	80 0

30. Any Lease of Lands, Houses or other Real Property stipulating for a yearly rent and granted in consideration of a fine or premium.

Shall be charged with a duty equal to both *ad valorem* duties above provided, *viz.*, both as Lease and Conveyance.

31. The Counterpart of any Lease, *i.e.*, the *Kabulyat*, or the like.

Shall be executed on paper, vellum or parchment bearing the same stamp as the original.

Exemptions.

All leases where the annual rent shall not exceed twelve rupees.

All leases or pottahs given by authority of Government, or of the Board of Revenue, with their counterparts, and all Security Bonds executed as part of the same transaction; also all leases, viz., *pottahs and kabulyats, executed and exchanged with ryots and other actual cultivators of the soil.*

Note.—Leases, *Pottahs*, *Kabulyuts*, or other Instruments of contract between Zemindars, Talookdars, or other holders or proprietors of land whether subject to the payment of Revenue to Government or otherwise, or between Farmers, *Kutkenadars*, *Ijaradars* or other Tenants on one hand, and any other Talookdar, *Kutkenadar*, *Ijaradar*, or other Lease-holder intermediate between the ryots or actual cultivators and the *Sudder Malguzar* or *Lakherajdar* on the other.	Shall be written on stamped paper of the value above prescribed for Leases.
Letters, or Powers-of-Attorney,—*Mooktar-namas.*	**Rs. As.**
32. Powers to perform any one special, that is to say, particular act, or the acts connected with one particular suit, case or transaction.	0 8
33. General, *i.e.*, not restricted as above to one case, suit or transaction.	4 0
34. **Letters of License** from Creditors to Debtors	8 0
35. **Mortgages.** Any Deed of Mortgage or *Conditional* Sale, *Kutkubala*, *Bye Bil Vufa*, *Bhog-Bhunduk* &c., with or without possession given, of or for any lands, estates, or property, real or personal, intended as a security for money due, or to be lent thereupon: also, any Deed or contract accompanied with a deposit of Title-deeds to any property, where the same may be made as a security for payment of money due or lent at the time.	Shall be charged after the same manner and at the same rates as if in lieu of such Deed of Mortgage or the like a Bond had been taken for the sum due or lent at the time.
36. Deeds of Mortgage or the like given as security for the transfer of Government Securities, or for the payment of an annuity for a fixed period, or for the delivery, at a future date, of any matter or thing capable of being valued.	Shall be charged at the above rate for the total amount assured or for the *bonâ fide* value.
37. Deeds of Mortgage given for the security of annuities for an indefinite period, such as life annuities and the like.	Shall be charged at the rate of ten times the annual payment.
38. Where the total amount secured by such mortgage is unlimited.	The Deed may be executed on such stamp as the party may choose, but no further sum can be recovered thereon than may be covered by the stamp.
39. Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sum.	At the rate of such limitation.

Note.—When a Bond may have been already taken for the amount secured, or where from any other cause, the mortgage shall act merely as a collateral security to some other transaction already charged with the *ad valorem* duty thereupon, the same being specified in the body of the Deed of Mortgage.

The Deed to be charged as a collateral Deed.
See Note after Conveyances.

Likewise in case of there being more Deeds than one, required to execute the mortgage in the manner desired by the parties, the principal Deed only shall be charged with the *ad valorem* duty, and all other Deeds connected with the same transaction—

Shall be charged as prescribed in the rule for collateral Deeds under head "Conveyances."

40. **Mortgages, Assignments, Acknowledgments,** or **Promissory-notes** granted to the Treasurer, or other officer of the Bank of Bengal on account of the Bank, or to any private banker or agent for loans or advances made on the deposit of Government Securities, Bullion, Plate, Jewels, or other Goods.

To be charged as Promissory-notes.

41. **Partitions** by private agreement of heirs and co-sharers, or made by public officers of estates or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, when a sharer's portion exceeds in value Rs. 800, then on every such sharer's copy of the Deed of Partition ...

	Rs.	As.
	8	0
When the sharer's portion shall not exceed Rs. 800, then if not exceeding Rs. 100	0	8
Exceeding Rs. 100 and not exceeding Rs. 200	1	0
„ „ 200 „ „ „ 400	2	0
„ „ 400 „ „ „ 600	4	0
„ „ 600 „ „ „ 800	6	0

And if any sum or sums of money shall be paid, or agreed to be paid, for equality of partition.

The principal Deed stipulating for such payment shall be charged besides with the *ad valorem* duty prescribed for a Conveyance or Sale for an equal sum.

42. **Policy of Assurance or Insurance,** or other instrument, by whatever name the same shall be called, whereby an insurance shall be made upon any life or lives, or upon an event depending upon any life or lives.

Where the sum insured shall not exceed *Sa.* Rs. 5,000	4	0
Exceeding 5,000 not exceeding „ 10,000	8	0
„ 10,000 „ „ 20,000	12	0
„ 20,000 „ „ 50,000	16	0
Above „ 50,000	20	0

	Rs.	As.
43. **Policy of Insurance** of any ship, vessel, sloop, lighter, boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter, boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per cent. on the sum insured, if the whole sum insured shall not exceed Rs. 1,000	0	8
If the sum insured exceed Rs. 1,000, then for every Rs. 1,000, and also for any fractional part of Rs. 1,000, whereof the same shall consist ...	0	8
Where the premium shall exceed two per cent. on the sum insured, if the whole sum shall not exceed Rs. 1,000	1	0
If the sum insured exceeds Rs. 1,000, then for every Rs. 1,000, and also for every fractional part of Rs. 1,000, whereof the same shall consist ...	1	0

Promissory-notes.—*See* BILLS OF EXCHANGE.

Promissory-notes, payable at a period exceeding one year after date—*See* BONDS.

44. Promissory-notes for the payment of any sum by instalments, *i.e.*, *Kistbundees*; or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain.	The same duty as would be chargeable on a Bond for the whole amount.

All receipts for money deposited in any bank, or in the hands of any banker or agent; if the same shall stipulate for the payment of interest upon the money so deposited, or in hand, shall be deemed and taken to be promissory-notes.

					Rs.	As.
45. **Receipts or Discharges** given for any, or upon the payment of any sum of money—						
Exceeding Rs.	50,	and not exceeding Rs.		100	0	2
,,	100	,,	,,	200	0	4
,,	200	,,	,,	500	0	8
,,	500	,,	,,	1,000	0	12
,,	1,000	,,	,,	2,000	1	0
,,	2,000	,,	,,	3,000	1	8
,,	3,000	,,	,,	5,000	2	0
,,	5,000	,,	,,	8,000	2	8
Above ...		...	...	8,000	4	0
Also for a receipt in full of all demands					4	0

And any instrument, note, memorandum or writing, given upon the payment of money, whereby any money, debt or demand, or the part thereof, therein specified, shall be expressed or acknowledged to have been paid, settled, or otherwise satisfied, shall be deemed to be a receipt for the amount so declared to be paid or satisfied. The duty is to be paid by the party giving the receipt, and if a stamped receipt be refused, the party making the payment may provide the stamp, deducting the value thereof from the sum due.

And if any such instrument or other writing shall contain a general acknowledgment of the settlement of debts, accounts, or other demands, without specifying the amount thereof, such instrument or writing

shall be deemed and taken to be a receipt in full of all demands, and charged accordingly.

And if payment be made by delivery of a bill or bills-of-exchange, draft or drafts, promissory-note, or the like securities of money, the receipt or acknowledgment given thereupon shall be deemed to be a receipt within the meaning of this schedule.

Exemptions.

Receipts for money paid or received by any officer of Government, on account of Government, not in the Commercial Department.

Receipts or discharges for the rent of land granted by any Zemindar, Talookdar, Farmer or other Malgoozar, or by any holder or proprietor of land held exempt from the payment of revenue, or by any Mofussil Talookdar, Ijaradar, Kutkenadar, or other lease-holder, or by the Gomashta, factor, or other agent of such Zemindar or other person aforesaid, to a ryot or other actual cultivator for the rent of land tilled by him.

Note.—Receipts or discharges granted by any Zemindar, Talookdar, or other holder or proprietor of land or by any Farmer, Kutkenadar, Ijaradar or other Tenant to any other Talookdar, Kutkenadar, Ijaradar or other Lease-holder intermediate between the ryots or actual cultivators and the Sudder Malguzar or Lakherajdar, shall be written on stamped paper of the kind and rates above prescribed.

Exemptions.

Receipts and discharges given for the purchase-money of any Government Securities or Shares of the Bank of Bengal.

Receipts and discharges given for money deposited in any Bank, or with any Agent, to be accounted for on demand, provided no interest be stipulated as payable thereon.

(If interest be stipulated, such receipt shall be chargeable as a promissory-note as above provided.)

Receipts or discharges written upon promissory-notes, bills-of-exchange, drafts or orders for the payment of money duly stamped.

Receipts and discharges given to Gomashtas and others being servants of the party giving the receipts in acknowledgment of the performance of service, or of the said servants having rendered account of trusts and monies committed to them.

Letters by the post, acknowledging the arrival of any promissory-notes, bills-of-exchange, or other securities for money.

Receipts or discharges written upon or contained in any Mortgage-Deed, or other Security, or any Deed of Conveyance, Settlement or other Instrument duly stamped acknowledging the receipt of the consideration-money therein expressed or the receipt of any principal money, interest or annuity thereby secured.

46. **Settlements**, Marriage-Settlements, &c., *viz.*, any Deed or Instrument, whereby any sum or sums of money, or any Government Securities or other property, real or personal, shall be settled or agreed to be settled upon, for the	Shall be charged with the *ad valorem* duty chargeable for a Bond for the amount

benefit of any person or persons in any manner whatsoever.	or value settled, or agreed to be settled; or in cases in which the value shall be indeterminate, at the rate chosen by the parties under the rule and condition prescribed for Bonds and Agreements.

Deeds of Gift and Dower, whether to take effect on the instant or at a future period, determinate or indeterminate, shall be charged as deeds of settlement.

Exemptions.

Wills, testaments, and the like, together with deeds merely declaratory of trust, pursuant to any previous settlement, deed, or will.

General Exemption and Rule.

Deeds, Instruments, and Writings of any kind, in which Government, or any Board, Commission, Court or Public Officer of Government, may in a public capacity, be a party, shall not be chargeable with any stamp-duty save and except Deeds, Instruments and Writings, relating to matters of or belonging to the Commercial Department, or on account of any commercial concern of or belonging to the Hon'ble Company, which shall be written on stamped paper of the same value as is or may be prescribed for the like Deeds or Instruments in the case of private individuals.

Note.—The foregoing Exemption shall not extend to Deeds, Instruments and Writings executed to or by the Court of Wards, Local Agents or officers acting under their authority, such transactions being liable to a stamp-duty like the transactions of individuals.

General Rule.

If any Deed, Instrument, or Document specified in this Schedule shall not be contained in one sheet or piece of paper or other material, it shall suffice that one sheet shall bear the stamp, provided that the signature or seals of the parties and witnesses be thereupon. (Repealed by Act XLI of 1858, retrospectively.)

ACT XIX OF 1858.

In force { *from 6th Jan.*, 1858, *up to 1st Jan.*, 1870.

An Act to provide for the authentication of Stamped Paper issued from the Stamp Office in Calcutta. Repealed by Act XVIII of 1869.

(*Secs. 1 & 3.*)

WHEREAS, during the recent disturbances, a large quantity of Stamped Paper issued from the Stamp Office in Calcutta, and remaining unsold in several of the Collectors' Treasuries and in the possession of divers Stamp vendors, was plundered; and it is necessary to provide against

the unlawful use of such Stamped Paper, and the loss which would ensue to Government from such use thereof: it is enacted as follows:—

I. After the passing of this Act, no Deed, Instrument, or other writing specified in Schedule A, Reg. X, 1829, of the Bengal Code, and required by that Regulation to be stamped, and which shall bear date or shall appear to have been written after the passing of this Act, shall be filed, exhibited, or received in any Court of Justice or in any public office, unless the stamped paper, vellum, parchment, or other material upon which such Deed, Instrument, or other writing is written shall either bear such stamp, signature, or other mark as hath been or shall be prescribed by the Governor-General in Council or by the Lieutenant-Governor of Bengal for the purpose of distinguishing stamps issued from the Stamp Office in Calcutta after the 6th day of Jan., 1858, or be authenticated as having been duly purchased by having thereon the signature and official designation either of the Superintendent of Stamps in Calcutta, or of the Collector of some district, or of his Deputy or Assistant, together with the date of such signature.

II. A notification of the stamp, signature, or other mark prescribed for distinguishing stamps issued from the Stamp Office in Calcutta after the 6th day of Jan., 1858, shall be published in the "Calcutta Government Gazette" and in such other "Gazettes" as shall be published, or shall circulate in any district in which stamps issued from the Stamp Office in Calcutta are used.

ACT XLI OF 1858.

In force { *from 2nd Jan.*, 1859, *up to 1st Jan.*, 1870.

An Act to amend Reg. X, 1829, *Bengal Code. Repealed by Act XVIII of* 1869.

(*Secs.* 1 *&* 2.)

Whereas, by the General Rule laid down at the end of Schedule A, annexed to Reg. X of 1829, of the Bengal Code, it is declared that, if any Deed. Instrument, or Document specified in that Schedule shall not be contained in one sheet or piece of paper or other material, it shall suffice that one sheet shall bear the stamp, provided that the seals or signatures of the parties and witnesses be thereupon; and whereas the said Rule has been productive of inconvenience, and there is reason to believe that many Deeds, Instruments, and Documents have been executed since the said Regulation came into effect in respect of which the said Rule has not been complied with: and it is expedient to repeal the said Rule, and to provide for the reception in evidence of such Deeds as aforesaid: it is declared and enacted as follows:—

I. The above Rule is hereby repealed.

II. Every Deed, Instrument, or Document specified in the said Schedule, which is or shall be contained in more than one sheet or piece of paper or other material, shall be deemed to be sufficiently stamped if any one or more of such sheets or pieces of paper or other material shall bear the requisite stamp or stamps equal in value to the requisite stamp, whether the signatures or seals of the parties and witnesses shall or shall not be upon such sheet or sheets. The above provision shall apply to Deeds, Instruments, and Documents executed before this Act, as well as to Deeds, Instruments, and Documents which shall hereafter be executed. Provided, as regards Deeds, Instruments, and Documents which shall be executed after the 1st day of Jan., 1859, that every sheet or piece of paper or other material which shall contain any part of such Deed, Instrument, or Document shall be stamped with a Government stamp of the value of at least one anna.

FOR THE TOWN OF CALCUTTA.

REG. XII OF 1826. *Stamp-duties in force* {*from 1st May*, 1827, *up to 1st Oct.*, 1860.

	Sa. Rs. A.
Agreement, or any minute or memorandum of an agreement concerning any matter or thing of the value of five hundred rupees or upwards, not otherwise charged in this Schedule, nor expressly exempted from all stamp-duty whether the same be only evidence of a contract, or obligatory upon the party	8 0

Exemptions.

Memorandum of agreement for the hire of labour.

Ditto for the sale of goods, under the value of five hundred rupees, and all agreements carried on by letter and the like, between merchants and other persons residing forty miles from each other.

	Rs.	As.
Assignments, if not of the nature specified under the heads of conveyances and settlement, nor specially exempted.	8	0

Bills-of-exchange, drafts, promissory-notes, *hoondies*, *teeps*, *burats*, or other order or obligation, for the payment of money payable (if payable within the Provinces subordinate to this Presidency) at sight, or at any stated period, not exceeding three months after date, or ninety days after sight (not being a deed, instrument, or writing, bearing the attestation of one or more witnesses), together with all bills-of-exchange, payable out of the said provinces at whatever date.

					Rs.	As.
If for a sum of money not exceeding				Rs. 25	0	1
Above	Rs. 25	and not exceeding		Rs. 50	0	2
„	50	„	„	100	0	4
„	100	„	„	200	0	8
„	200	„	„	400	0	12
„	400	„	„	800	1	0
„	800	„	„	1,600	1	8
„	1,600	„	„	3,000	2	0
„	3,000	„	„	5,000	2	8
„	5,000	„	„	10,000	4	0
„	10,000	„	„	20,000	6	0
„	20,000	„	„	30,000	8	0
„	30,000	„	„	50,000	12	0
„	50,000	„	„	100,000	16	0
„	100,000	...	...	.....	20	0

Promissory-notes written on paper of the above value, shall not be re-issued after payment.

Promissory-notes intended to be re-issued, shall be charged as follows:—

					Rs.	As.
If for a sum of money not exceeding Rs.				25	0	2
Above Rs.	25	and not exceeding		Rs. 50	0	4
„	50	„	„	100	0	8
„	100	„	„	200	0	12
„	200	„	„	400	1	0

						Rs.	As.
Above Rs.	400	and not exceeding Rs.			800	1	8
,,	800	,,	,,		1,600	2	0
,,	1,600	,,	,,		3,000	2	8
,,	3,000	,,	,,		5,000	4	0
,,	5,000	,,	,,		10,000	6	0
,,	10,000	,,	,,		20,000	8	0
,,	20,000	,,	,,		30,000	12	0
,,	30,000	,,	,,		50,000	16	0
,,	50,000	,,	,,		100,000	20	0
,,	100,000	...	...		...	32	0

Note.—The Governor-General in Council reserves to himself the power of admitting any bank or company to compound for the stamp-duty chargeable on the notes issued by it. Notice of such arrangements to be given in the Government Gazette.

Foreign bills-of-exchange, drawn in sets, for every bill of each set, where the sum made payable thereby may not exceed ...					Rs. 400	Rs.	As.
						0	8
More than Rs.	400,	but not exceeding Rs.			800	0	12
,,	800	,,	,,		1,600	1	0
,,	1,600	,,	,,		3,000	1	8
,,	3,000	,,	,,		5,000	2	0
,,	5,000	,,	,,		10,000	2	8
,,	10,000	,,	,,		20,000	4	0
,,	20,000	,,	,,		30,000	6	0
,,	30,000	,,	,,		50,000	8	0
Exceeding Rs.	50,000	...	...		...	12	0

Exemptions.

Bills-of-exchange drawn, and promissory-notes issued by Government officers, having authority to draw bills upon the Government treasuries, or to issue promissory-notes or other acknowledgments, on account of Government.

All drafts or orders, for the payment of any sum of money, on demand, drawn upon any bank, banker, or agent, residing within 20 miles of the place where such draft or order shall be issued; such place being specified on the face of the draft.

	Sa. Rs.	As.
Bills of Lading of, or for, any goods to be exported...	1	0

Bills of Sale.

An absolute bill of sale. *See* Conveyances.

Bill of sale as a security, being the principal, or only deed whereby the property is conveyed. *See* Mortgage.

Bill of sale as a security, being merely a collateral one, with some deed or instrument that has paid the *ad valorem* duty prescribed for conveyances ...	*Sa.* Rs.	As.
	8	0

Bonds, *tumasooks*, promissory-notes or other obligation for the payment of money, payable at a period exceeding three months after date, or ninety days after sight.

							Rs.	As.
If for any sum not exceeding						Rs. 25	0	2
Above Rs.	25	and not exceeding				Rs. 50	0	4
,,	50	,,	,,	...	...	100	0	8
,,	100	,,	,,	...	...	200	1	0
,,	200	,,	,,	...	...	300	2	0

				Rs.	As.
Above Rs.	300	and not exceeding Rs.	500	4	0
,,	500	,, ,,	1,000	6	0
,,	1,000	,, ,,	2,000	10	0
,,	2,000	,, ,,	3,000	16	0
,,	3,000	,, ,,	5,000	20	0
,,	5,000	,, ,,	10,000	32	0
,,	10,000	,, ,,	20,000	40	0
,,	20,000	,, ,,	30,000	50	0
,,	30,000	,, ,,	50,000	64	0
,,	50,000	,, ,,	75,000	70	0
,,	75,000	,, ,,	100,000	80	0
,,	100,000	,, ,,	150,000	100	0
,,	150,000	,, ,,	200,000	120	0
,,	200,000	... ...	.....	150	0

Bonds concerning respondentia and bottomry	*Ad valorem* as above.
Bonds given as security for the transfer of Government Securities, or for the payment of an annuity for a fixed period, or for the delivery or accounting for any matter or thing capable of being valued.	Shall be charged at the rate of the amount engaged to be paid or accounted for, or at the value of the thing to be delivered, or transferred.
Bonds for annuities for an indefinite period, such as life annuities and the like.	Shall be charged at the rate of ten times the yearly payment.
Bonds where the amount of the money to be secured or ultimately recovered shall be uncertain and unlimited	Rs. As. 150 0
Where the amount is limited to a certain sum ...	The same as on a Bond for such limited sum.
Bonds taken as collateral security, with some deed or instrument that has paid the *ad valorem* duty prescribed for conveyances or money-bonds, or as security for the performance of any other contract, covenant, or agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand.	Rs. As. 8 0
Bonds of indemnity.	
Bonds for the due execution of an office or work, and all other bonds not otherwise charged or exempted from duty.	

Exemptions.

Arbitration Bonds.

Bonds given to or by the officers of Government, on account of any matter, or thing of, or belonging to, the Government in its political or territorial capacity.

Security-bonds, which may be taken by, or by order of any Court-Collector, or other Judicial or Revenue authority, razeenamahs, Sooluh-

namahs, and *ruffanamahs, filed in any suit pending in a Court of Justice, shall be charged, as prescribed in the regulations already in force or hereafter to be enacted.*

	Rs.	As.
Charter-parties, or any agreement or contract for the charter of any ship or vessel, or any memorandum, letter or other writing between the captain, master or owner of any ship or vessel, and any other person, for, or relating to, the freight or conveyance of any money, goods, or effects, on board of such ship or vessel	8	0

Exemptions.

Charter-parties of ships or vessels taken up by Government, for the conveyance of troops or military stores, or other political purposes.

	Sa. Rs.	As.
Contracts, or deeds, if not otherwise charged nor exempted from duty	8	0
Co-partnership, deeds of		
Composition-deeds, or other instruments of composition between a debtor or debtors and his, her, or their creditors		

Conveyances, whether grant, disposition, assignment, transfer renunciation, or of any other kind or description whatsoever upon the sale of any lands, tenements, rents, annuities, or other property, real or personal, heritable or moveable, or of any right, title, interest, or claims in, to, out of, or upon any lands, houses, rents, annuities, or other property, that is to say, for or in respect of the principal or only deed, instrument, or writing whereby the property sold shall be conveyed to, or otherwise vested in the purchaser or purchasers, or to some other person, by his or their direction.

Where the purchase-money therein expressed or denoted shall not exceed		Rs. 50	Rs.	As.
			0	8
Above Rs. 50	and not exceeding	100	1	0
„ 100	„	200	2	0
„ 200	„	500	4	0
„ 500	„	1,000	8	0
„ 1,000	„	2,000	12	0
„ 2,000	„	3,000	16	0
„ 3,000	„	5,000	20	0
„ 5,000	„	8,000	32	0
„ 8,000	„	12,000	40	0
„ 12,000	„	20,000	50	0
„ 20,000	„	30,000	64	0
„ 30,000	„	50,000	80	0
„ 50,000	„	100,000	100	0
„ 10,0000	„	200,000	150	0
And for every further lac of rupees beyond 2 lacs			100	0

Note.—Where, of several deeds, instruments, or writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed, and to engross the same on paper, parchment, vellum, or the like, stamped for the prescribed *ad valorem* duty, provided however, that in all cases where there are more deeds than one, all other deeds than the principal shall be charged with a stamp-duty of 8 rupees, and all such deeds shall specify by their

contents which other is the principal deed by which the conveyance has been effected, certifying that it is executed in the manner and on the material stamped as required.

Exemptions.

All grants, leases, sales, or the like, wherein Government in its political or territorial capacity, is a party.

NOTE.—This exemption shall not extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees of Court, in which cases the purchaser shall be required to pay the prescribed duty along with the purchase money, and shall receive, from the officer conducting the sale, a deed of sale executed on paper impressed with a corresponding stamp.

All transfers of subscriptions to any of the Government loans or other Government securities; also of bank shares.

Copies.—Copy in any manner authenticated to be a true copy, or made for the purpose of being given in evidence as a true copy of any bond, deed or instrument of agreement, contract, conveyance, or of any deed or instrument whatsoever chargeable with a stamp-duty.	
Where such copy shall be made for the security or use of any person being a party to, or taking any benefit, or interest immediately under such agreement, contract, bond, deed or other instrument.	The same duty as for the original instrument.
Where such copy shall be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under such agreement, contract, bond, deed, or other instrument	Rs. As. 8 0
Likewise any copy authenticated, or made as aforesaid, or any schedule, receipt, or other matter put or endorsed on, or annexed to any such agreement, contract, bond, deed, or other instrument aforesaid	0 8
Note.—Authenticated copies of any records, letters, accounts, statements, reports, or other writings furnish to individuals, from any of the public offices of Government in Calcutta, shall be written on paper of the value, for each and every sheet, of	0 8

Exemptions.

Copies made for the private use only of any one having the custody of the original instruments, or of his, or her attorney or solicitor.

Copies of papers, which public officers are directed by any general regulation to make, require or furnish, not specially declared chargeable with stamp-duty.

Copies of proceedings and decrees of the Sudder Dewanny Adawlut, which shall be charged in the manner, and subject to the conditions, prescribed in Reg., I, 1814, and other subsequent regulations.

Deeds of any kind, not otherwise particularized in this schedule	Rs. As. 8 0
Exchanges. Any deed whereby any real property shall be conveyed or surrendered in exchange for other property	

	Rs.	As.
If no sum of money shall be paid, or agreed to be paid for equality of exchange	8	0
And if any sum of money be paid, or agreed to be paid for equality of exchange.	The same *ad valorem* duly as for a conveyance for such sum.	
Engagements to cultivate, provide or deliver indigo plant, or to produce manufacture, provide or deliver any other article of commerce, in consideration of advances made.	Shall be charged on the amount advanced, at the rate of bonds, or other obligations for the payment of money payable at a period exceeding three months after date.	
Leases. Any lease made in perpetuity, or for a term of years or period, determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if with rent.	The same duty as for a conveyance, or sale, for a sum of the amount of such consideration.	

Any lease of lands, houses, or other real property, at a yearly rent, without any payment of any sum of money, by way of fine or premium.

				Rs.	As.
Where the yearly rent shall exceed twelve, but shall not exceed Rs. 24				0	8
Exceeding Rs. 24	but not exceeding		Rs. 50	0	12
„ 50	„		100	1	0
„ 100	„		250	2	0
„ 250	„		500	4	0
„ 500	„		1,000	8	0
„ 1,000	„		2,000	12	0
„ 2,000	„		4,000	16	0
„ 4,000	„		6,000	20	0
„ 6,000	„		10,000	32	0
„ 10,000	„		50,000	64	0
Above 50,000	„		.....	50	0

Any lease of lands, houses, or other real property, stipulating for a yearly rent, and granted in consideration of a fine or premium	Shall be charged with both *ad valorem* duties above provided.

	Rs.	As.
The counterpart of any lease charged with a duty exceeding eight rupees, shall likewise be executed on paper, vellum, or parchment bearing a stamp of	4	0

Exemptions.

All leases where the annual rent shall not exceed twelve rupees.

All leases or pottahs given by authority of Government, or of the Board of Revenue.

Letters or powers of attorney, or commission, or factory, in the nature thereof.
Powers to perform any one special, that is to say, particular act, or the acts connected with one

	Rs.	As.
particular suit, case, or transaction, or sundry acts to be done, after a manner specified in the instrument	2	0
General	4	0

Exemptions.

Vakalatnamahs executed to regular pleaders of the Sudder Dewanny Adawlut, or any of the Subordinate Courts of Judicature authorising them to prosecute or defend suits therein pending, or to present or make any miscellaneous petition, application, or motion to the Court, which shall be charged as prescribed in Reg. I, 1814.

	Rs.	As.
Letters of License from creditors to debtors ...	8	0

Mortgages. Any deed of mortgage or conditional sale, with or without possession given of any lands, estate, or property, real or personal, intended as a security for money due or to be lent thereupon; also any deed, or contract, accompanied with a deposit of title-deeds to any property, where the same may be made as a security for payment of money due or lent at the time. — Shall be charged after the same manner and at the same rates as if, in lieu of such deed of mortgage or the like, a bond had been taken for the sum due or lent at the time.

Deeds of Mortgage or the like, given as security for the transfer of Government Securities, or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued. — Shall be charged at the rate of the total amount assured, or of the *bonâ fide* value.

Deeds of Mortgage given for the security of annuities for an indefinite period, such as life annuities and the like. — Shall be charged at the rate of ten times the annual payment.

	Rs.	As.
Where the total amount secured by such mortgage is unlimited	150	0
Where it may be stipulated, that the amount secured by such mortgage shall not exceed a certain sum.	At the rate of such limitation.	

Note.—Where a bond may have been already taken for the amount secured, or where from any other cause the mortgage shall act merely as collateral security to some other transaction, already charged with the *ad valorem* duty thereupon, the same being specified in the body of the deed of mortgage. Likewise in case of there being more deeds than one required, to execute the mortgage in the manner desired by the parties, the principal deed only shall be charged with the *ad valorem* duty, and all other deeds connected with the same transaction. — Rs. 8 As. 0

Acknowledgments or promissory-notes granted to the treasurer or other officer of the Bank of Bengal, on account of the Bank, or to any private banker or agent for loans or advances made on the deposit

of Government Securities, bullion, plates, jewels, or other goods, and payable within three months after date, shall be charged as promissory-notes. If payable at a date exceeding three months, shall be charged as deeds of mortgage.

	Rs.	As.
Partition. Any deed of partition of real or personal property adjusted by mutual agreement amongst co-heirs, co-parceners, or the like ... —	8	0
If any sum or sums of money shall be paid or agreed to be paid for equality of partition	The principal deed stipulating for such payment shall be charged with the *ad valorem* duty prescribed for a conveyance or sale for an equal sum.	

Policy of Assurance or Insurance, or other instrument, by whatever name the same shall be called, whereby an insurance shall be made upon any life or lives, or upon an event depending upon any life or lives.

	Rs.	As.
Where the sum insured shall not exceed *Sa.*Rs. 5,000	4	0
Exceeding 5,000, not exceeding 10,000	8	0
„ 10,000 „ 20,000	12	0
„ 20,000 „ 50,000	16	0
Above 50,000	20	0
Policy of Insurance of any ship, vessel, sloop, lighter, boat, or the like, any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter, boat or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed 2 per cent. on the sum insured, if the whole sum insured shall not exceed Rs. 1,000...	0	8
If the sum insured exceed 1,000 rupees, then for every 1,000 rupees, and also for any fractional part of 1,000 rupees, whereof the same shall consist	0	8
Where the premium shall exceed 2 per cent. on the sum insured, if the whole sum shall not exceed 1,000 rupees	1	0
If the sum insured exceeds 1,000 rupees, then for every 1,000 rupees, and also for any fractional part of 1,000 rupees, whereof the same shall consist	1	0
Promissory-notes. Payable to bearer on demand, at sight, or at any stated period, not exceeding three months after date or 90 days after sight.	See Bills-of-Exchange.	
Promissory-notes. Payable at a period exceeding three months after date, or 90 days after sight.	See Bonds.	
Promissory-notes. For the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain.	The same duty as would be chargeable on a Bond for the whole amount.	

All receipts for money deposited in any bank, or in the hands of any banker or agent. if the same shall stipulate for the payment of interest upon the money so deposited, or in hand, shall be deemed and taken to be promissory-note.

Receipt or discharges given for or upon the payment of any sum of money					Rs.	As.
Exceeding Rs.	32	not exceeding Rs.	100		0	1
„	100	„	200		0	2
„	200	„	500		0	4
„	500	„	1,000		0	8
„	1,000	„	2,000		0	12
„	2,000	„	3,000		1	0
„	3,000	„	5,000		1	8
„	5,000	„	8,000		2	8
Above	8,000	...	...	...	4	0
					4	0

Also for a receipt in full of all demands.

And any instrument, note, memorandum, or writing, given upon the payment of money, whereby any money, debt, or demand, or the part thereof therein specified, shall be expressed or acknowledged to have been paid, settled, or otherwise satisfied, shall be deemed to be a receipt for the amount so declared to be paid or satisfied.

And if any such instrument or other writing shall contain a general acknowledgment of the settlement of debts, accounts, or other demands, without specifying the amount thereof, such instrument or writing shall be deemed and taken to be a receipt in full of all demands, and charged accordingly.

And if payment be made by delivery of a bill or bills-of-exchange, draft or drafts, promissory-notes, or the like, securities of money, the receipt or acknowledgment given thereupon shall be deemed to be a receipt within the meaning of this schedule.

Exemptions.

Receipts for money paid or received by any officer of Government on account of Government.

Receipts or discharges given for the purchase-money of any Government securities or shares of the Bank of Bengal.

Receipts or discharges given for money deposited in any bank or with any agent, to be accounted for on demand, provided no interest be stipulated as payable thereon.

If interest be stipulated, such receipt shall be chargeable as a promissory-note.

Receipts or discharges written upon promissory notes, bill-of-exchange, drafts, or orders for the payment of money duly stamped.

Letters by the post acknowledging the arrival of any promissory-notes, bills-of-exchange, or other securities for money.

Receipts or discharges written upon or contained in any bond, mortgage, or other security, or other conveyance, deed or other instrument duly stamped, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money interest or annuity thereby secured.

Settlements. Any deed or instrument whereby any sum or sums of money, or any Government Securities, or other property, real or personal, shall be settled or agreed to be settled upon, or for the benefit of any person or persons, in any manner whatsoever. } Shall be charged with the *ad valorem* duty chargeable for a Bond for the amount or value settled, or agreed to be settled: or, in case in which the value shall be indeterminate, at the rate of 100 rupees.

Deeds of Gift and Dower, whether to take effect on the instant or at a future period, determinate or indeterminate, shall be charged as deeds of settlement.

Exemptions.

Wills, testaments and the like, together with deeds merely declaratory of trust pursuant to any previous settlement, deed or will.

General Exemptions.

Deeds, instruments, and writing of any kind, in which Government or any Board, Commission, Court, or public officer, may, in a public capacity, be a party; save and except deeds, instruments, and writings relating to matter of or belonging to the commercial department, shall not be chargeable with any stamp-duty.

STAMP-DUTIES, MADRAS PRESIDENCY.

REG. VIII OF 1808. *In force* {*from 1st Jan.*, 1809, *up to 12th July*, 1817.

(*Secs.* 9, 10 & 11.)

All original obligations for the payment of money, whether Bonds, Promissory-notes, Drafts, Bills of Exchange, or of any other denomination whatever, which may be executed or drawn within the provinces subject to the Government of Fort St. George, from and after the 1st day of Jan., 1809, for the payment of a sum of money exceeding sixteen rupees, exclusive of interest (excepting obligations which may be executed or drawn on the part of Government or for money payable to Government, and also excepting obligations for the rent of land paying revenue to Government), shall be written on stamped paper, subject to the following rates of duty to be specified in the respective stamps:—

1.	If the obligation be for a sum exceeding Rs. 16 and not above			...	Rs. 64	Two annas.
2.	If exceeding Rs.	64	and not above		Rs. 125	Four annas.
3.	,,	125	,,		250	Eight annas.
4.	,,	250	,,		500	One rupee.
5.	,,	500	,,		1,000	Two rupees.
6.	,,	1,000	,,		2,000	Four rupees.
7.	,,	2,000 ...	...		...	Eight rupees.

From and after the 1st day of Jan., 1809, all acknowledgments for the receipt of money, whereby any sum exceeding sixteen Arcot rupees shall be acknowledged to have been paid, received, accounted for, balanced, discharged, released, or in any manner satisfied; or which shall in any manner signify such acknowledgment (with an exception to all acknowledgments granted on the part of Government or for sums received from Government, and also with an exception to all acknowledgments for the rent of land paying revenue to Government), shall be written on stamped paper, subject to the rates of duty specified in the preceding section, upon obligations for the payment of money, and the stamps for the several receipts shall have the same inscriptions as have been prescribed for obligations.

All original deeds for the sale, gift, devise or other transfer of property, real or personal, all deeds of mortgage, assignment or release, and all other deeds of contract and agreement, as well as other legal instruments of whatever denomination (with the exceptions hereafter noticed), which may be executed within the provinces subject to the Presidency of Fort St. George, from and after the 1st day of Jan., 1809, and also all copies of such deeds and instruments, which may be prepared after the said date as legal vouchers, whether by a Cauzy, Mufty, or any other person, shall be written on stamped paper, subject to a duty of four annas, eight annas, one rupee or two rupees, according to the size of the paper which may be used for such original deeds or instruments or the copies of them.

The several stamps shall have an inscription in the Persian, Telegu and Tamil languages and characters to the following effect:—

	Law Papers	...	...	"Two rupees."
or	„	...	...	"One rupee."
or	„	...	...	"Eight annas."
or	„	...	...	"Four annas."

REG. II OF 1813. *In force* { *from 9th Nov.*, 1813, *up to 12th July*, 1817.

This Regulation introduced the optional use of stamped cadjans for all the purposes for which stamped papers were used under Reg. VIII, ss. 9, 10 & 11, and subject to the same rules.

REG. XIII OF 1816. *In force* { *from 12th July*, 1817, *up to 1st Oct.*, 1860.

Sec. 11.—From and after the date specified in the preamble to this Regulation, every bond, promissory-note, bill-of-exchange, letter of credit, or other obligation for the payment of money—every receipt or acquittance, whereby any sum of money or demand shall be acknowledged to have been paid, received, liquidated, discharged, accounted for, or in any manner satisfied—every deed of gift, sale, devise or other transfer of property, real or personal—every lease, deed of mortgage, or other limited assignment of land—every deed of contract, marriage-settlement, partnership, agreement, security, or engagement for a sum of money or for property exceeding the value of sixteen rupees, which may be executed within the provinces subject to the Presidency of Fort St. George, shall be written on paper (or some other material) im-

pressed with the Government stamp, the value of which stamp shall be regulated as follows:—

1.	If the bond or other instrument shall be for a sum exceeding 16 Arcot rupees, or if the value of the property transferred, or otherwise affected by it, shall exceed Rs. 16, and not exceed Rs. 64, the deed shall be executed on stamped paper of the value of				...	Two annas.
2.	If above Rs.	64	and not exceeding Rs.		125	Four annas.
3.	„	125	„	„	250	Eight annas.
4.	„	250	„	„	500	One rupee.
5.	„	500	„	„	1,000	Two rupees.
6.	„	1,000	„	„	2,000	Four rupees.
7.	„	2,000	„	„	5,000	Eight rupees.
8.	„	5,000	„	„	10,000	Sixteen rupees.
9.	„	10,000	„	„	20,000	Thirty-two rupees.
10.	„	20 000	„	„	50,000	Fifty rupees.
11.	„	50,000	„	„	100,000	One hundred rupees.
12.	„	100,000	...	...	...	One hundred and fifty rupees.

Note. Sec. 12.—To prevent misconstruction, it is hereby declared that every lease and its counterpart (pottah and kaboolyut) or other engagement contracted between landlord and tenant, and every receipt or other acknowledgment for the payment of rent exceeding sixteen rupees, is required to be written on paper or other material bearing the prescribed stamp, supposing that such lease, receipt, or other instrument relate to lands held exempt from the payment of revenue to Government, but that instruments of the correspondent descriptions which have relation to lands subject to the payment of revenue to Government, need not be written on stamps.

Second.—All authenticated copies of the documents specified in the preceding section which may be prepared as legal vouchers by a Cauzy, Mufty, or other authorized person, shall be written on stamped paper or cadjan, according to the rates prescribed for the originals of such deeds; and copies not written on such paper or cadjan will not be admissible in evidence under Section IX of this Regulation.

Third.—Security-bonds for appearance (hazir-zamini), security-bonds for the payment of eventual costs of suit, as well as all other security-bonds not being for a specific amount, and all deeds of contract, partnership or agreement, and engagements of whatever nature, which may not relate to a specific sum of money or to a specific value, so as to make it practicable to apply to them the table of rates stated in the preceding section, are required to be written on stamped paper or stamped cadjan of the value of one rupee, under the penalty declared in Section IX of this Regulation.

REG. II OF 1825. *In force* { *from* 15*th Apr.*, 1825, *up to* 1*st Oct.*, 1860.

The stamp-duties were maintained, but instruments not exceeding Rs. 64 in value, and also wills, were exempted altogether.

STAMP-DUTIES, BOMBAY PRESIDENCY.

REG. XIV OF 1815. *In force* { *from 1st Mar.*, 1816, *up to 1st Nov.*, 1827.

(But did not commence to operate in the zillahs of Surat and Broach till 21st Oct., 1816.)

Sec. 23.—From and after the date specified in the preamble to this Regulation, every **bond, promissory-note**, or other obligation, for the payment of a specific sum of money—every deed of **gift, sale, devise**, or other **transfer** of property, real or personal—every **lease** (except as provided for in the following section)—every **mortgage** or other limited assignment of immoveable property, which may be executed within the provinces subject to the Presidency of Bombay,* shall be written on paper (or some other material) impressed with the Government stamp, the value of which stamp shall be regulated as follows :—

If the bond or other instrument shall be for a sum not exceeding sixteen rupees, or if the value of the property transferred, or otherwise affected by it, shall not exceed sixteen rupees, the deed shall be executed on stamped paper of the value of					... One anna.
If above Rs.	16	and not exceeding Rs.		64	Two annas.
„	64	„	„	125	Four annas.
„	125	„	„	250	Eight annas.
„	250	„	„	500	One rupee.
„	500	„	„	1,000	Two rupees.
„	1,000	„	„	2,000	Four rupees.
„	2,000	„	„	5,000	Eight rupees.
„	5,000	„	„	10,000	Sixteen rupees.
„	10,000	„	„	20,000	Thirty rupees.
„	20,000	„	„	50,000	Fifty rupees.
„	50,000	„	„	100,000	One hundred rupees.
„	100,000	...	...	...	One hundred and fifty rupees.

Sec. 24.—To prevent misconstruction, it is hereby declared, that every lease and its counterpart (pottah and kaboolyut) or other engagement contracted between landlord and tenant—every receipt (dakilah) or other acknowledgment for the payment of rent, is required to be written on paper bearing the prescribed stamp, supposing that such lease, receipt, or other instrument relate to land held exempt from the payment of revenue to Government; but that instruments of the correspondent descriptions which have relation to land subject to the payment of revenue to Government, need not be written on stamped paper.

Copies—*Sec.* 36. All authenticated copies of the documents specified in Section XXIII of this Regulation, which may be prepared as legal vouchers by a Cauzy, Mufty, or other authorized person, shall be written on stamped paper, according to the rates prescribed for the originals of such deeds. Any copies not written on such paper will not be admissible in evidence under Section XIII of this Regulation.

* Gujerat was acquired in 1805 ; Poonah, the Southern Maharatta country, and Kandeish in 1818.

Sec. 37.—In explanation of Section XXIII of this Regulation, it is hereby declared, that security-bonds for appearance (hazir-zamini), security-bonds for the payment of eventual costs of suit, as well as of all other security-bonds, not being for a specific amount, so as to make it practicable to apply to them the table of rates stated in Section XXIII of this Regulation, are required to be written on stamped paper of the value of one rupee, under the penalty declared in Section XIII of this Regulation.

REG. XVIII OF 1827. *In force* { *from* 1*st Nov.*, 1827, *up to* 1*st Oct.*, 1860.

Table showing the value of the stamp to be used for every Bond, Promissory-note, Bill-of-Exchange, Letter of Credit, Deed of Contract, Marriage-settlement, Partnership or Agreement, security or engagement (with the exception of engagements and releases between Government or its officers and individuals, and leases and their counterparts, or other similar engagements relating to the rent of land passed between landlord and tenant, as specified in Section X, clause 3), and for every deed of sale, gift, devise, mortgage, or other transfer or limited assignment of property, moveable or immoveable, of a value specified in such deed.

If for a sum or value not exceeding Rs. 16, no stamp is required.

If above Rs.	16	but not exceeding Rs.		32	One anna.
„	32	„	„	64	Two annas.
„	64	„	„	125	Four annas.
„	125	„	„	250	Eight annas.
„	250	„	„	500	One rupee.
„	500	„	„	1,000	Two rupees.
„	1,000	„	„	2,000	Four rupees.
„	2,000	„	„	5,000	Eight rupees.
„	5,000	„	„	10,000	Sixteen rupees.
„	10,800	„	„	20,000	Thirty rupees.
„	20,000	„	„	50 000	Fifty rupees.
„	50,000	„	„	100,000	One hundred rupees.
„	100,000	to whatever amount			One hundred and fifty rupees.

STAMP-DUTIES, BRITISH INDIA.

ACT XXXVI OF 1860. *In force* { *from* 1*st Oct.*, 1860, *up to* 1*st June*, 1862.

(*Sched. A.*)

1. Agreement, Ikrar, or any Minute or Memorandum of an agreement; such Agreement, Minute, or Memorandum not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the party—

If relating to matters capable of valuation, and with the value stated.	The same stamp as for a Bond for the payment of the amount of the value stated.

If for an annual or any periodical payment.	The same stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less.
If for the performance of any legal act, or for a purpose not restricted to, nor specifying any amount.	An optional stamp—See Section XIV of the Act.*
Agreements for loans by Bankers made for short periods upon the deposit of Notes or other Securities of the Government of India, with or without a deposit of the Acceptance or Promissory-note of the borrower, provided that no such agreement is drawn in the form of a Bond or of a Bill-of-Exchange or Promissory-note or in any such way as would render it a Negotiable Instrument passing by endorsement for whatever amount, in case such loan shall not exceed one month, the uniform stamp of	2 Rupees.
And in case such loan is for a period exceeding one month or not exceeding three months	4 Rupees.

Exemptions.

Agreement for the hire of any Laborer, Artificer, Manufacturer, or menial servant.

Agreement, Memorandum or Letter made for or relating to the sale of any goods, wares, or merchandize.

2. **Affidavits** and solemn declarations not made for the immediate purpose of being filed, read or used in any Court of Law, per sheet	1 Rupee.
3. **Assignments**, if not of the nature specified under the heads of Conveyances and Settlements, nor specially exempted—	
In cases where the Assignment is of any interest secured by an original Deed or Instrument on a stamp of a value less than eight Rupees.	The same stamp as the original Deed.
In other cases	8 Rupees.

Exemptions.

All transfers by mere endorsement of Bills-of-Exchange, Promissory-notes, and other Negotiable Instruments; and of Bills of Lading; and transfers by Assignment of Policies of Assurance.

4. **Bills-of-Exchange, Letters of Credit, Drafts, Cheques on Bankers** or others, **Promissory-notes**, Hoondees, and other orders and obligations for the payment of money, not being Bonds or Instruments, or Writings, bearing the attestation of one or more witnesses—

	Rs.	As.
If payable to the bearer or to order on demand, and bearing the date on which the draft or order is made, except Bank Notes payable to bearer on demand ...	0	1
If the sum payable does not exceed 50 Rupees ...	0	½

* *Sec.* 14.—No larger sum was to be recovered on any Deed allowed to have an optional stamp, nor any such Deed to be held valid in respect to a larger sum, than that for which the stamp would be sufficient.

If payable at any period not exceeding one year after date or sight, then—	Inland and Foreign if drawn singly.		Foreign if drawn in sets of three, each to be stamped.	
	Rs.	As.	Rs.	As.
Bills not exceeding 100 Rupees	0	1	0	1
Above 100 and not exceeding Rs. 250	0	3	0	1
„ 250 „ „ 500	0	6	0	2
„ 500 „ „ 1,000	0	12	0	4
„ 1,000 „ „ 2,500	1	8	0	8
„ 2,500 „ „ 5,000	3	0	1	0
„ 5,000 „ „ 10,000	6	0	2	0
„ 10,000 „ „ 20,000	12	0	4	0
„ 20,000 „ „ 30,000	18	0	6	0
„ 30,000 and upwards	24	0	8	0

Note.—The operation of Art. 4 was delayed till 1st Jan., 1861 (by Act XL of 1860). As to Foreign Bills-of-Exchange, the operation was delayed till such time as the Governor-General in Council should prescribe by order in *Gazette* (by Act LI of 1860). See previous Regulations.

Rates of Duties on Bills-of-Exchange, Letters of Credit, &c., payable within one year after date or sight:—The rates of Duties prescribed in Art. 4 of Schedule A of the said Act for Inland and Foreign Bills payable at any period not exceeding one year after date or sight, shall, as soon as the Law imposing such Duties shall come into operation, be the rates of Duties to be imposed on Letters of Credit, Drafts, Cheques, on Bankers, Promissory-notes, Hoondees, and other orders and obligations for the payment of money at any period as aforesaid, not being Bonds or Instruments, or Writings bearing the attestation of one or more witnesses.—(By Act XL of 1860.)

5. Any of the Instruments described in No. 4, payable at a period exceeding one year after date or sight.	The same stamp as for Bond for the payment of the same amount.	
	Rs	As.
6. Bills of Lading of or for any Goods, Merchandize, or effects to be exported.	0	4 for each part of every set.

7. **Bills of Sale.** *See* CONVEYANCE AND MORTGAGE.

8. **All Bonds** or other obligations for the payment of any definite or certain sum of money not otherwise charged for or expressly exempted from the payment of stamp-duty in this Schedule.

	Rs.	As.
If for any sum not exceeding Rs. 50	0	4
Above Rs. 50 and not exceeding „ 100	0	8
„ 100 „ „ 200	1	0
„ 200 „ „ 300	2	0
„ 300 „ „ 500	4	0

	Rs.	As.
Above Rs. 500 and not exceeding Rs. 700	5	0
„ 700 „ „ 1,000	6	0
„ 1,000 „ „ 2,000	10	0
„ 2,000 „ „ 3,000	15	0
„ 3,000 „ „ 5,000	25	0
„ 5,000 „ „ 10,000	35	0
„ 10,000 „ „ 20,000	60	0
„ 20,000 „ „ 40,000	100	0
„ 40,000 „ „ 60,000	125	0
„ 60,000 „ „ 80,000	150	0
„ 80,000 „ „ 1,00,000	200	0
And for every further part of a lac	100	0
And for every further full lac	200	0

9. **Bonds** or other obligations, concerning respondentia and bottomry.	The same stamp as for a common Money-bond for the like amount.
10. **Bonds** or other obligations given as security for the transfer of Government Securities or Stock of any public Company or for the delivery or accounting for any matter or thing capable of being valued.	The same stamp as for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.
11. **Bonds** or other obligations for an annual or any periodical payment not being interest upon any principal sum secured by the Bond whether for a fixed or for an indefinite period.	The same stamp as for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.
12. **Bonds** or other obligations when the amount of the money to be secured is not specified.	An optional stamp—See Section XIV of the Act.
When the amount is limited to a certain sum.	The same stamp as for a Bond for the payment of such limited sum.
13. **Bonds** or other obligations for the due execution of an office or work, taken by individuals, and all other Bonds not otherwise specially provided for.	An optional stamp—See Section XIV of the Act.
14. **Bonds** or other obligations taken as collateral security with some Deed or Instrument executed on the stamp prescribed for Conveyances or Money-bonds, or as security for the performance of any other contract, covenant, or agreement not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand.	The same stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight Rupees; otherwise a stamp of eight Rupees.
16. **Charter-parties**, or any agreement or contract for the Charter of any Sea-going Ship or Vessel, or any memorandum, letter, or other writing between the Captain, Master, or Owner of any such Ship or Vessel, and any other person, for or relating to the freight or conveyance of any money, goods, or effects on board of such Ship or Vessel	2 Rupees.

17. **Composition-Deeds** or other Instruments of composition between a debtor or debtors and his, her, or their creditors	8 Rupees.
18. **Contracts and Deeds**, if not otherwise specially provided for	As Agreements.

19. **Conveyances** or Deeds or Instruments of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any lands, tenements, rents, annuities, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in, any lands, houses, rents, annuities, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to or otherwise vested in the purchaser or purchasers, or to some other person by his, her, or their directions.

When the purchase or consideration-money therein expressed or denoted shall not exceed one hundred Rupees	Rs.	As.
	1	0
Above Rs. 100 and not exceeding Rs. 200	2	0
„ 200 „ „ 400	4	0
„ 400 „ „ 800	8	0
„ 800 „ „ 1,200	12	0
„ 1,200 „ „ 2,000	20	0
„ 2,000 „ „ 3,000	30	0
„ 3,000 „ „ 4,000	40	0
„ 4,000 „ „ 5,000	50	0
„ 5,000 „ „ 7,500	75	0
„ 7,500 „ „ 10,000	100	0
„ 10,000 „ „ 20,000	150	0
„ 20,000 „ „ 40,000	200	0
„ 40,000 „ „ 60,000	300	0
„ 60,000 „ „ 80,000	400	0
„ 80,000 „ „ 1,00,000	500	0
And for every further 50,000	200	0
Or part thereof	100	0

Conveyances when the consideration is an annuity.	The same stamp as for a Conveyance when the purchase-money is equal to ten times the annuity.
Conveyances of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance.	The same duty as would be charged if a consideration in money equal to such value were expressed in the Conveyance as the consideration thereof.
If no value appear on the face of the Conveyance	Fifty Rupees.

Note.—When of several Deeds, Instruments or Writings a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In all cases, however, where there are more Deeds than one, every other Deed than the principal requires the same stamp as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum stamp or collateral Deeds), and all such collateral Deed shall specify by their

contents which other is the principal Deed by which the Conveyance has been effected, certifying that it is executed on the proper stamp.

	Rs.	As.
Transfers of the shares of any Banking Corporation or any Joint Stock Company, by endorsement or otherwise, when the full nominal value of the share so transferred does not exceed 100 Rupees per share ...	0	4
When the value exceeds 100 Rs. and not 200 Rs. ...	0	8
When the value exceeds 200 Rs. and not 300 Rs. ...	0	12
When the value exceeds 300 Rs. and not 400 Rs. ...	1	0

and for every additional value of 100 Rs. a further duty of 4 annas, and for the transfer of every quarter or half of any such share, a corresponding rate of duty.

Exemptions.

All transfers of subscription to any of the Government Loans, or other Government Securities.

	Rs.	As.
20. **Co-partnership**—Deeds or other Instruments of—	8	0
21. **Copies.**—Copy or Extract of any Deed or Instrument attested to be a true copy or extract and furnished for the purpose of being given in evidence for the recovery of any sum of money, property, interest, or right secured thereby.	The same duty as prescribed for the original Deed by this Act.	
22. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the agreement, contract, bond, deed, or other instrument, per sheet	0	8
23. Copy or Extract of any Deed, Instrument, Schedule, Receipt, or other matter annexed to any agreement, contract, bond, deed, or other instrument, per sheet	0	8
24. Copies authenticated of any records, letters, accounts, statements, reports, or other writings, furnished to individuals from any of the public offices of Government, per sheet	0	8

Exemptions.

Copies of papers which Public Officers are directed by any law or general regulation to make, require, or furnish, for which stamps are not specially required by this Schedule.

25. **Deeds of gift and dower** whether to take effect on the instant, or at a future period, determinate or indeterminate.	The same stamp as for Conveyances.
26. Deeds of any kind not otherwise particularized in this Schedule.	As Agreements.
27. **Exchanges.**—Any Deed or Instrument whereby any real property shall be conveyed or surrendered in exchange for other property.	The same stamp as for Conveyances.
28. **Engagements to cultivate,** produce, provide or deliver any article of commerce in consideration of advance made. (By Act XL of 1860.)	Shall be charged on the amount advanced at the rate of Bonds.

29. **Leases.**—Any lease made in perpetuity, or for a term of years, or period determinable within one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine or the like, if without rent.	The same stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.

30. Any lease of lands, houses or other real property at a rent, without any payment of any sum of money by way of fine or premium—	When the lease is for a period not exceeding one year.	When the lease is for a period exceeding one year.
	Rs. As.	Rs. As.
Where the rent calculated for a whole year shall not exceed 24 Rupees	0 4	0 8
Exceeding Rs. 24, but not exceeding Rs. 50	0 8	0 12
,, 50 ,, ,, 100	0 12	1 0
,, 100 ,, ,, 250	1 0	2 0
,, 250 ,, ,, 500	2 0	4 0
,, 500 ,, ,, 1,000	4 0	8 0
,, 1,000 ,, ,, 2,000	8 0	16 0
,, 2,000 ,, ,, 4,000	16 0	32 0
,, 4,000 ,, ,, 6,000	24 0	48 0
,, 6,000 ,, ,, 10,000	40 0	80 0
,, 10,000 ,, ,, 25,000	100 0	200 0
,, 25,000 ,, ,, 50,000	200 0	400 0
And for every additional 25,000 or part thereof	100 0	200 0

31. Any lease of lands, houses, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium.	The same stamp as for a lease for a period exceeding one year.
32. Any lease of lands, houses, or other real property, stipulating for a rent, and granted in consideration of a fine or premium.	A stamp of value equal to the joint values of the stamps for a Conveyance in consideration of the fine, and a lease for the rent.
33. The counterpart of any lease, a kaboolyut or the like.	The same stamp as for the Lease.

Exemptions.

All Leases, Pottahs, and Kaboolyuts executed and exchanged with ryots, and other actual cultivators of the soil, provided that no fine or premium be paid and no security-bonds executed as part of the same transactions.

(*For Madras and Bombay.*)

Every lease and its counterpart (pottah and kaboolyuts) or other engagement contracted between landlord and tenant, relative to lands subject to the payment of revenue to Government.

34. Letters, or Powers-of-Attorney, Mooktarnamahs &c., not being of the kinds provided for in Schedule B—	
For the performance of any special act or acts, or of the acts connected with any one particular suit, case, or transaction	Rs. As. 0 8
General, that is not restricted as above	4 0
Warrant of Attorney to confess judgment, or Cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an *ad valorem* stamp under this Act.	
If given as such collateral security as abovementioned.	The same stamp as for a Bond.
35. Letters of license from creditors to debtors	5 Rupees.
36. Mortgages.—Any deed of mortgage or of conditional-sale with or without possession given, of or for any lands, estates, or property, real or personal, intended as a security for money due or to be lent thereupon; also any deed or contract accompanied with a deposit of title-deeds to any property, where the same may be made as security for payment of money due or lent at the time.	The same stamp as for a Bond for the payment of the amount due or lent.
37. Re-conveyance of mortgaged property ...	The same stamp as for Assignments.
38. Release of an equity of redemption ...	The same stamp as for Conveyances.
39. Deeds of mortgage, or the like, given as security for the transfer of Government Securities or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued.	The same stamp as for a Bond for the payment of the total amount assured, or for the *bonâ fide* value.
40. Deeds of mortgage given for the security of annuities for an indefinite period, such as life annuities.	The same stamp as for ten times the annual payment.
Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sum.	The same stamp as for Deeds of Mortgage of such limited sum.
Where the total amount secured by the mortgage is unlimited.	An optional stamp — See Section XIV of the Act.

Where a Bond may have been already taken for the amount secured, or where from any other cause the mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a stamp has been executed.	The same stamp as for the Bond or other Instrument, if of value not exceeding eight Rupees; otherwise a stamp of eight Rupees.
Where there are more Deeds than one required to execute the mortgage in the manner desired by the parties, then for every other Deed than the principal Deed, provided the original Deed has been duly stamped.	The same stamp as for the principal Deed, if of value not exceeding eight Rupees; in other cases a stamp of eight Rupees.
41. Mortgages, assignments, or acknowledgments granted for loans or advances made on the deposit of Government Securities, bullion, plate, jewels, or other goods.	The same stamp as for Promissory-notes.

42. Partitions by private agreement or made by public officers of estates or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for every such sharer's copy of the Deed of Partition—

	Rs.	As.
When the sharer's portion does not exceed one hundred Rupees in value	0	8
Exceeding Rs. 100 and not exceeding Rs. 200	1	0
„ 200 „ „ 400	2	0
„ 400 „ „ 600	4	0
„ 600 „ „ 800	6	0
„ 800 „ „ 1,000	8	0
And for every additional four hundred Rupees, or part thereof	2	0

When the subject of the partition, consisting either wholly or in part of other property than money, and money, not being part of such subject, is paid, or agreed to be paid for the purpose of compensating any difference from just proportion in the partition actually made of that subject.	A stamp of value equal to the joint values of the stamp which would have been required, had the subject of partition been actually divided with the just proportion, and of the stamp for a Conveyance or Deed of Sale for a sum equal to the amount so paid, or agreed to be paid for the purpose of compensating the difference therefrom.

43. Policy of Assurance or Insurance, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life or lives, or upon any event depending upon any life or lives—

	Rs.	As.
For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees.	0	8

	Rs.	As.
44. **Policy of insurance** of any ship, vessel, sloop, lighter, boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter, boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured, if the whole sum insured shall not exceed one thousand Rupees	0	8
If the sum insured exceed one thousand Rupees, then for every one thousand Rupees, and also for any fractional part of one thousand Rupees whereof the same shall consist	0	8
Where the premium shall exceed two per cent. on the sum insured, if the whole sum shall not exceed one thousand Rupees	1	0
If the sum insured exceeds one thousand Rupees, then for every one thousand Rupees and also for any fractional part of one thousand Rupees whereof the same shall consist	1	0
Promissory-notes	See Bills-of-Exchange.	
45. **Promissory-notes** for the payment of any sum by instalments, that is, Kistbundies, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain.	The same stamp as for a Bond for the payment of the whole amount.	
46. **Protest of any Bill-of-Exchange** or Promissory-note for any sum of money, or any Notarial Act not otherwise charged or exempted in this Schedule	2	0
47. **Receipts or discharges** given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged, or acquitted amounts to ten Rupees and does not exceed fifty Rupees	0	½
If the sum exceeds fifty Rupees	0	1

Exemptions.

(*For the Presidency of Bengal.*)

Receipts or discharges with respect to the rent of land paying revenue to Government granted to any ryot or other actual cultivator for the rent of land tilled by him.

(*For the Presidencies of Madras and Bombay.*)

Receipts or discharges with respect to the rent of land paying revenue to Government granted to any tenant for the rent paid by him.

General Exemptions.

Receipts or discharges written upon Promissory-notes, Bills-of-Exchange, Drafts, or Orders for the payment of money, duly stamped.

Letters sent by the post acknowledging the arrival of any Promissory-notes, Bills-of-Exchange, or other securities for money.

Receipts or discharges written upon or contained in any Mortgage Deed, or, other security or any Deed of Conveyance, Settlement, Personal Bond, or other Instrument duly stamped, acknowledging the receipt of the consideration-money therein expressed or the receipt of any principal money, interest, or annuity thereby charged.

Receipts given for money deposited in any Bank, or in the hands of any Banker, to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always that this exemption shall not extend to receipts or acknowledgments for sums paid or deposited for or upon letters of allotment of shares, in respect of calls upon any scrip or shares of or in any Joint Stock or other Company, or proposed or intended Company, which such last mentioned receipts or acknowledgments, by whomsoever given, shall be liable to the duty charged upon receipts.

	Rs.	As.
48. Schedules referred to in any Agreement, Lease, Bond, Deed, or other Instrument, for every thousand words, or part thereof	10	0
49. Settlements, Marriage-Settlements, &c., namely, any Deed or Instrument whereby any sum or sums of money, or any Government Securities or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person or persons, in any manner whatsoever.	The same stamp as for a Bond for the payment of the amount or value settled or agreed to be settled; or, in cases in which the value shall be indeterminate, an optional stamp—See Section XIV of the Act.	

Exemption.

Wills, Testaments, and the like, together with Deeds merely declaratory of trust or appointment or apportionment or otherwise, in execution of powers or pursuant to any previous Settlement, Deed or Will.

Transfers of shares of Banking Corporations or Joint Stock Companies. On and after the 1st Jan., 1861, or such subsequent date as the Governor-General in Council, by an order in the *Gazette*, may prescribe, the duty chargeable on the transfer of the shares of any Banking Corporation or Joint Stock Company which by any law applicable to such Corporation or Company can be effected by simple endorsement, shall be denoted by an adhesive stamp or more than one adhesive stamp; and all the provisions of the said Act relating to the use of adhesive stamps on Bills-of-Exchange and the like shall be applicable to such adhesive stamps used as aforesaid. Until the 1st Jan., 1861, or such subsequent date as may be prescribed, every transfer of the shares of any such Corporation or Company which can now be effected by endorsement, shall be accompanied by a Deed or Memorandum of transfer bearing a stamp of the value prescribed for such transfers, otherwise the transferree shall be liable to a penalty not exceeding ten times the amount of the requisite stamp (by Act XL of 1860).

General Exemption and Rule.

Deeds, Instruments, and Writings of any kind, in which Government, or any Board, Commission, Court, or Public Officer may, in a public capacity, be a party, do not require stamps.

Note.—The foregoing exemption does not extend to Deeds, Instruments, and Writings executed to or by the Court of Wards, Local Agents, or Officers acting under their authority, or to or by any Administrator-General; neither does it extend to sales made for the recovery of arrears

of revenue or rent, or in satisfaction of decrees or orders of Court, in which cases the purchasers shall be required to pay along, with the purchase-money, the price of the requisite stamp, or else provide such stamp, and shall receive from the officer conducting the sale, a Deed of Sale (Byenamahs) executed on the proper stamp.

Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped may be written on one or more stamps if the value of the stamps used amount to the value required by the Schedule.

Deeds for securing gifts or dispositions made by previous Settlements, Deeds, or Wills.

ACT X OF 1862.

In force {*from 1st June*, 1862, *up to 1st Jan*, 1870.

(*Sched. A.*)

	Rs.	As.
1. Agreement, or any Minute or Memorandum of an Agreement, not being of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower, and not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the parties	1	0

Note.—If two or more letters are offered in evidence to prove an Agreement between the parties who shall have written such letters, it will be sufficient if any one of such letters be stamped as an Agreement.

If the Agreement, or Minute or Memorandum be of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower.	The same stamp as prescribed by this Schedule for such Instrument.
2. Agreement for an annual or periodical payment not otherwise charged for in this Schedule.	The same stamp as for a Bond for the amount of ten years' payment, or of the total sum secured, if less.
3. Agreement, or Minute or Memorandum for a lease, or of the terms and conditions on which any land, house, or other real property is let, held, or occupied.	The same stamp as for a lease for the same property on the same terms and conditions.

Provided that any lease afterwards made of the same land, house, or other real property in pursuance of such Agreement, Minute or Memorandum, shall be chargeable with a stamp-duty of 8 annas only, to be denoted by a stamp, which shall be affixed to such lease by the Collector of Stamp Revenue of the District upon the production of the Agreement, Minute or Memorandum bearing the proper stamp, and not otherwise.

	Rs.	As.
4. Agreement to cultivate, manufacture, produce, provide, or deliver any article in consideration of advance made—		
If the amount advanced do not exceed Rs. 50 ...	0	1
If it exceed Rs. 50 but do not exceed Rs. 100 ..	0	2
„ 100 „ „ 200 ..	0	4
„ 200 „ „ 500 ...	0	8
„ 500	1	0

	Rs.	As.
5. Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill-of-Exchange, to the amount or value of 100 rupees or upwards	0	1

Exemptions.

Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange, if not of the amount or value of 100 *rupees.*

Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale of any goods or merchandise.

	Rs.	As.
6. Agreement for the hire of a steamer for tugging a vessel, if for a single trip within the limits of the port	0	8
Beyond the limits of the port	1	0
7. Agreement for service or personal employment by the month or for any longer period—		
If the amount of monthly salary or wages secured by such Agreement do not exceed in value 5 rupees...	0	1
If the amount so secured exceed 5 rupees but do not exceed 20 rupees	0	4
If the amount so secured exceed 20 rupees but do not exceed 50 rupees	0	8
In any other case	1	0

Exemption.

Agreement for service or personal employment for any period less than a month.

8. Affidavit or solemn declaration not made for the immediate purpose of being filed, read, or used in any Court of Justice, per sheet	1 Rupee.
9. Assignment, if not of the nature specified under the head of Conveyance or Settlement, nor specially exempted—	
In any case where the Assignment is of any interest secured by an original Deed, Instrument, or Writing on a stamp of a value less than eight rupees.	The same stamp as the original Deed.
In any other case	8 Rupees.

Exemption.

Transfer by mere endorsement of a Bill of Exchange, Promissory-note or other Negotiable Instrument, or of a Bill of Lading, and transfer by Assignment of a Policy of Insurance.

10. Bill-of-Exchange, Letter of Credit, Draft, Cheque, Promissory-note, Hoondee, or other order or obligation for the payment of money not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses.	
If payable on demand and bearing the date on which it is made, and if the sum payable exceed twenty rupees	1 Anna.

If payable at sight or at any period not exceeding one year after date or sight—	If drawn singly.	If drawn in a set of two, each to be stamped.	If drawn in a set of three, each to be stamped.
	Rs. As.	Rs. As.	Rs. As.
When not exceeding Rs. 100	0 1	0 1	0 1
When exceeding 100 & not exceeding 250	0 3	0 2	0 1
,, ,, 250 ,, 500	0 6	0 3	0 2
,, ,, 500 ,, 1,000	0 12	0 6	0 4
,, ,, 1,000 ,, 2,500	1 8	0 12	0 8
,, ,, 2,500 ,, 5,000	3 0	1 8	1 0
,, ,, 5,000 ,, 10,000	6 0	3 0	2 0
,, ,, 10,000 ,, 20,000	12 0	6 0	4 0
,, ,, 20,000 ,, 30,000	18 0	9 0	6 0

And for every further 10,000 rupees, or for any part of every further 10,000 rupees, if drawn singly, 6 rupees in addition; if drawn in a set of two, each to be stamped, 3 rupees in addition; if drawn in a set of three, each to be stamped, 2 rupees in addition.

If bearing no date, the same stamp as if payable at sight, unless any date or period of payment be specified, in which case the same stamp as prescribed by Art. 12 for a Bond of the same amount.

If drawn in a set of more than three, each of the set in excess of three to be stamped as required for each one of a set drawn in a set of three.

If not drawn singly, each of the set shall state that it is drawn in a set of two or three, and shall denote on the face thereof that it is the first, second, or third of the set, as the case may be.

If payable at a period exceeding one year after date or sight.	The same stamp as prescribed by Art. 12 for a Bond for the payment of the same amount.
11. **Bill of Lading** of or for any goods to be exported.	Four annas for a single Bill, Acknowledgment, or Instrument, or each part of every set of the same.

Bill of Sale.—*See* CONVEYANCE AND MORTGAGE.

12. **Bond** or other Obligation for the payment either absolutely or conditionally of any definite or certain sum of money, not otherwise charged for or expressly exempted from the payment of stamp-duty in this Schedule—

	Rs. As.
If for any sum not exceeding Rs. 25	0 2
Above Rs. 25 and not exceeding Rs. 50	0 4
,, 50 ,, ,, 100	0 8
,, 100 ,, ,, 200	1 0
,, 200 ,, ,, 300	2 0
,, 300 ,, ,, 500	4 0
,, 500 ,, ,, 700	5 0
,, 700 ,, ,, 1,000	6 0
,, 1,000 ,, ,, 2,000	10 0

		Rs.	As.
Above Rs. 2,000 and not exceeding	Rs. 3,000	15	0
„ 3,000 „ „	5,000	25	0
„ 5,000 „ „	10,000	35	0
„ 10,000 „ „	20,000	60	0
„ 20,000 „ „	40,000	100	0
„ 40,000 „ „	60,000	125	0
„ 60,000 „ „	80,000	150	0
„ 80,000 „ „	1,00,000	200	0
And for every further part of	1,00,000	100	0
And for every further	1,00,000	200	0

13. Bond or Agreement for a loan made upon the deposit of Title-Deeds or a Note or other Security of the Government of India, Share or Debenture of any Railway or Joint Stock Company, Bill of Lading, Warrant for goods deposited in a bonded or other warehouse, or Assignment of any goods, with or without a deposit of the acceptance or promissory-note of the borrower. Provided that no such Agreement is drawn in the form of a Bond or of a Bill-of-Exchange or Promissory-note, or in any such way as would render it a negotiable Instrument passing by endorsement, for whatever amount, in case the period of

	Rs.	As.
such loan shall not exceed one month	1	0
If such loan is for a period exceeding one month and not exceeding two months	2	0
If such loan is for a period exceeding two months and not exceeding three months	4	0

If such loan is for a period exceeding three months.	The same stamp as prescribed by Art. 12 for a Bond of the same amount.
14. Bond or other Obligation concerning respondentia and bottomry.	The same stamp as prescribed by Art. 12 for a Bond for the like amount.
15. Bond or other Obligation given as security for the transfer of any Government Security or Stock of any public Company, or for the delivery or accounting for any matter or thing capable of being valued.	The same stamp as prescribed by Art. 12 for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.
16. Bond or other Obligation for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond or other Obligation, whether for a fixed or for an indefinite period.	The same stamp as prescribed by Art. 12 for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.
17. Bond or other Obligation when the amount of the money to be secured is not specified.	An optional stamp—See Section XXVII of the Act.
When the amount is limited to a certain sum.	The same stamp as prescribed by Art. 12 for a Bond for the payment of such limited sum.
18. Bond or other Obligation for the due execution of an office or work, and any other Bond not otherwise specially provided for or expressly exempted from the payment of stamp-duty by this Schedule.	An optional stamp—See Section XXVII of the Act.

19. Bond or other Obligation taken as collateral security with some Deed or Instrument executed on the stamp prescribed for a Conveyance or Money Bond, or as security for the performance of any other Contract, Covenant or Agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand.	The same stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight rupees; otherwise a stamp of eight rupees.
20. Certificate, that is to say, a document denoting or intended to denote the right or title of the holder thereof, or any person, to any share or shares or scrip in any Joint Stock or other Company, or proposed or intended Company; or any Certificate declaring or entitling the holder thereof, or any person, to be or become the proprietor of a share or shares or scrip of or in any such Company ...	1 Anna.
21. Charter-party, or any Agreement or Contract for the charter or hiring of any sea-going ship or vessel	2 Rupees.
22. Composition-Deed, or other Instrument of Composition between a debtor and his creditor ...	8 Rupees.

23. Conveyance or Deed or Instrument of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any land, tenement, rent, annuity, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in any land, house, rent, annuity, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to, or otherwise vested in, the purchaser, or to some other person by his direction—

	Rs.	As.
When the purchase or consideration-money therein expressed or denoted shall not exceed one hundred rupees	1	0
Above Rs. 100 and not exceeding Rs. 200	2	0
„ 200 „ „ 400	4	0
„ 400 „ „ 800	8	0
„ 800 „ „ 1,200	12	0
„ 1,200 „ „ 2,000	20	0
„ 2,000 „ „ 3,000	30	0
„ 3,000 „ „ 4,000	40	0
„ 4,000 „ „ 5,000	50	0
„ 5,000 „ „ 7,500	75	0
„ 7,500 „ „ 10,000	100	0
„ 10,000 „ „ 20,000	150	0
„ 20,000 „ „ 40,000	200	0
„ 40,000 „ „ 60,000	300	0
„ 60,000 „ „ 80,000	400	0
„ 80,000 „ „ 1,00,000	500	0
And for every further ... 50,000	200	0
Or part thereof	100	0

24. Conveyance when the consideration is an annuity.	The same stamp as for a Conveyance when the purchase-money is equal to ten times the annuity.

25. Conveyance of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance.	The same duty as would be charged if a consideration in money equal to such value were expressed in the Conveyance as the consideration thereof.
If no value appear on the face of the Conveyance	50 Rupees.
26. Conveyance or Transfer of a share of a Banking Corporation or Joint Stock Company, whether by Deed or Endorsement, when the market-value of the share transferred does not exceed 100 rupees per share	4 Annas.
When it exceeds 100 rupees and does not exceed 200 rupees	8 Annas.
When it exceeds 200 rupees and does not exceed 300 rupees	12 Annas.
When it exceeds 300 rupees and does not exceed 400 and for every 100 rupees a further duty of 4 annas, and for the Conveyance or Transfer of every quarter or half of any such Share, a corresponding rate of duty.	1 Rupee.

Exemption.

All transfers of subscription to any of the Government Loans or other Government Securities.

27. Co-Partnership—Deed or other Instrument of	8 Rupees.
28. Copy.—Copy or Extract of any Deed, Instrument, or Writing attested or certified to be a true copy or extract and furnished for the purpose of being given in evidence in any Civil or Revenue Proceeding or made for the security or use of any person being a party to, or taking any benefit or interest immediately under such Deed, Instrument, or Writing.	The same duty as the original, when such duty does not exceed 8 annas.
If the duty chargeable on the original exceed 8 annas but do not exceed 10 rupees	1 Rupee.
If the duty chargeable on the original exceed 10 rupees but does not exceed 50 rupees	2 Rupees.
If the duty chargeable on the original exceed 50 rupees	5 Rupees.

Note.—Every copy bearing the proper stamp which shall at any time be offered in evidence shall be deemed to have been made for that purpose.

29. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the Deed, Instrument, or Writing per sheet	8 Annas.
30. Copy, attested or certified to be a true copy or made for the purpose of being given in evidence in any civil or revenue proceeding, of any Will, Testament, or Codicil, or of any Probate, or Probate Copy of any Will or Codicil, or of any Letter of Administration, or of any confirmation of any Testament, Testamentary or Dative, or of any part thereof respectively	1 Rupee.

31. Copy or Extract of any Deed, Instrument, or Writing, annexed to any Deed, Instrument, or Writing.	The same stamp as the Deed, Instrument, or writing from which the copy or extract is made, if of value not exceeding 8 annas : otherwise 8 annas per sheet.
32. Copy, authenticated or certified, of any record, letter, account, statement, report, or other writing furnished to any individual from any Government Office per sheet	8 Annas.

Exemption.

Copy of any paper which any public officer is required to make or furnish, for which a stamp is not specially required by this Schedule.

33. **Counterpart of a Lease**	The same stamp as for such lease.

Exemption.

Counterpart of a lease executed by a ryot or other actual cultivator of the soil, provided that no fine or premium be paid as part of the same transaction.

For Madras.

Counterpart of a lease executed between landlord and tenant relative to lands in the Presidency of Madras, subject to the payment of revenue to Government.

A counterpart of a lease includes a kabulyut and the like.

34. **Covenant.**—Any separate Deed of Covenant made on the sale or mortgage of any immoveable property or of any right or interest therein (the same not being a Deed chargeable with *ad valorem* duty under the head of Conveyance in this Schedule) for the conveyance, assignment, surrender, or release of such property, right, or interest, or for the title to or quiet enjoyment, freedom from incumbrance, or further assurance of such property, right, or interest or otherwise by way of indemnity in respect of the same, or for the production of the Title-Deeds, or Muniment of Title relating thereto, or for all or any of those purposes	10 Rupees.
35. **Deed of Gift or Dower** whether to take effect on the instant or at a future period, determinate or indeterminate.	The same stamp as for a Conveyance.
36. Deed of any kind not otherwise charged or expressly exempted from stamp-duty by this Schedule	1 Rupee.
37. **Duplicate**, or counterpart of any Deed, Instrument, or Writing of any description whatever chargeable with duty under this Act not otherwise charged for or expressly exempted from stamp-duty under this Schedule.	The same duty as the original when such duty does not exceed 8 annas.
If the duty chargeable on the original exceed 8 annas but do not exceed 10 rupees	1 Rupee.
If the duty chargeable on the original exceed 10 rupees but do not exceed 50 rupees	2 Rupees.
If the duty chargeable on the original exceed 50 rupees	5 Rupees.

Provided that such duplicate or counterpart stamp shall be affixed by the Collector of Stamp Revenue of the District upon the production of the original Deed bearing its proper stamp and not otherwise.

38. **Exchange.**—Any Deed, Instrument, or Writing whereby any real property shall be conveyed or surrendered in exchange for other property.	The same stamp as for a Conveyance.
39. **Lease.**—Any lease made in perpetuity, or for a term of years, or period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent.	The same stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.

40. Any lease of any land, house or other real property at a rent, without any payment of any sum of money by way of fine or premium—

	When the lease is for a period not exceeding one year.		When the lease is for a period exceeding one year.	
	Rs.	As.	Rs.	As.
Where the rent calculated for a whole year shall not exceed in value 24 rupees ..	0	4	0	8
Exceeding Rs. 24 but not exceeding Rs. 50	0	8	0	12
„ 50 „ „ 100	0	12	1	0
„ 100 „ „ 250	1	0	2	0
„ 250 „ „ 500	2	0	4	0
„ 500 „ „ 1,000	4	0	8	0
„ 1,000 „ „ 2,000	8	0	16	0
„ 2,000 „ „ 4,000	16	0	32	0
„ 4,000 „ „ 6,000	24	0	48	0
„ 6,000 „ „ 10,000	40	0	80	0
„ 10,000 „ „ 25,000	100	0	200	0
„ 25,000 „ „ 50,000	200	0	400	0
And for every additional 25,000 or for any part of every additional 25,000 rupees ...	100	0	200	0

41. Any lease of any land, house, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium.	The same stamp as for a lease for a period exceeding one year.
42. Any lease of any land, house, or other real property stipulating for a rent granted in consideration of a fine or premium.	A stamp of value equal to the joint value of the stamps for a Conveyance in consideration of the fine and a lease for the rent.

Exemptions.

Any lease executed to a ryot or other actual cultivator : provided that no fine or premium be paid as part of the same transaction.

(For Madras.)

Every lease or other engagement executed between landlord and tenant relative to land in the Presidency of Madras, subject to the payment of Revenue to Government.

	Rs.	As.
43. **Letter or Power-of-Attorney** not being of the kinds provided for in Schedule B	4	0
If the Letter or Power-of-Attorney be for the performance of one act only, and the value of the property to be dealt with be expressed in the letter or power and do not exceed 500 rupees	1	0
If the Letter or Power-of-Attorney be made for the sole purpose of appointing or nominating a proxy to vote at any one meeting of the proprietors or shareholders of or in any Joint Stock Company or other Company or Society whose stock or funds is or are divided into shares and transferable (by Act XXVI of 1867, 22nd March)	0	4
44. **Warrant of Attorney** to confess judgment or cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an *ad valorem* stamp under this Act.	The same stamp as for a Bond.	
If given for securing any sum of money exceeding 500 rupees, for which the person giving the same shall then be in actual custody under an arrest on mesne process or in execution	Rs. 4	As. 0
If given as such collateral security as above-mentioned	5	0
45. **Letter of license** from a creditor to his debtor	8	0
46. **Mortgage.**—Any Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Pledge, or Hypothecation of or in respect of any immoveable property with or without possession given or of any personal property without possession given, intended as a security for money due or to be lent thereupon; also any Deed or Contract accompanied with a deposit of Title-Deeds to any property, where the same may be made as security for payment of money due or lent at the time.	The same stamp as for a Bond for the payment of the amount due or lent.	
47. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Assignment, Pledge, or Hypothecation given for a loan or advance made on the deposit of any personal property.	The same stamp as for a Promissory-note.	
48. Deed of Mortgage or Conditional Sale. Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property, or of any right, title, or interest therein, intended as security for the transfer of a Government Security, or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued.	The same stamp as for a Bond for the payment of the total amount assured, or for the *bonâ fide* value.	
49. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property, or of any right, title, or interest therein, given for the security of an annuity for an indefinite period, such as a life annuity.	The same stamp as for ten times the annual payment.	

Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sum.	The same stamp as for a Deed of Mortgage of such limited sum.
Where the total amount secured by the mortgage is unlimited.	An optional stamp—See Section XXVII of the Act.
50. Deed of Mortgage where a Bond shall have been already taken for the amount secured, or where, from any other cause, the mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a stamp has been executed.	The same stamp as for the Bond or other Instrument, if of value not exceeding eight rupees; otherwise a stamp of eight rupees.
Note.—Where there are more Deeds than one required to execute the mortgage in the manner desired by the parties, then for every other Deed than the principal Deed, provided the original Deed has been duly stamped.	The same stamp as for the principal Deed, if of value not exceeding eight rupees; otherwise a stamp of eight rupees.

Exemption.

Letter of Hypothecation accompanying a Bill-of-Exchange.

51. MORTGAGED PROPERTY—Reconveyance of.	The same stamp as for an Assignment.
52. MORTGAGED PROPERTY—Release of an equity of redemption of.	The same stamp as for a Conveyance.

	Rs.	As.
53. Notarial act.—Any Notarial act whatsoever not otherwise charged in this Schedule	2	0
54. Partition by private Agreement or made by a public officer, of an estate or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for each sharer's copy of the Deed of Partition—		
When the sharer's portion does not exceed one hundred rupees in value	0	8
Exceeding Rs. 100 and not exceeding Rs. 200	1	0
,, ,, 200 ,, ,, ,, 400	2	0
,, ,, 400 ,, ,, ,, 600	4	0
,, ,, 600 ,, ,, ,, 800	6	0
,, ,, 800 ,, ,, ,, 1,000	8	0
And for every additional four hundred rupees, or part thereof	2	0

When the subject of the Partition, consisting either wholly or in part of other property than money, and money not being part of such subject is paid, or agreed to be paid, for the purpose of compensating any difference from just proportion in the Partition actually made of that subject.	A stamp of value equal to the joint value of the stamp which would have been required had the subject of Partition been actually divided with the just proportion and of the stamp for a Conveyance or Deed of Sale for a sum equal to the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.

55. **Policy of Insurance**, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life or upon any event depending upon any life or against loss or damage by fire upon any building or property, not of the description mentioned in Art. 56—

	Rs.	As.
For every sum of one thousand rupees and also for each and every fractional part of one thousand rupees	0	8

56. **Policy of Insurance of any ship**, vessel, sloop, lighter boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured.

	If executed singly.		If executed in sets of two, each to be stamped.	
	Rs.	As.	Rs.	As.
If the whole sum insured shall not exceed one thousand rupees	0	8	0	4
If the sum insured exceed one thousand rupees, for every one thousand rupees	0	8	0	4
Where the premium shall exceed two per cent. on the sum insured, if the whole sum shall not exceed one thousand rupees	1	0	0	8
If the sum insured exceed one thousand rupees, for every one thousand rupees, and also for any fractional part of one thousand rupees whereof the same shall consist	1	0	0	8

If drawn in a set of more than two, each of the set in excess of two to be stamped as required for each one of a set drawn in a set of two.

Note.—A letter of cover or engagement to issue a Policy of Insurance does not require a stamp. Provided that, unless such letter or engagement bear the full stamp prescribed for a Policy of Insurance, no money shall be paid or payable upon it, nor shall it be filed, exhibited, or recorded in any Court in India otherwise than to compel the delivery of a Policy of the prescribed stamp.

Promissory-note.—*See* BILL OF EXCHANGE.

57. Promissory-note for the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain.	The same stamp as for a Bond for the payment of the whole amount.

	Rs.	As.
58. Protest of any Bill-of-Exchange or Promissory-note for any sum of money	2	0
59. Protest of any Commander or Master of a vessel	2	0

	Rs.	As.
60. **Protest**, Notice of intention of—of any Commander or Master of a vessel	0	8
61. **Receipt or discharge** given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged or acquitted, exceeds twenty rupees	0	1

General Exemptions.

Letter sent by post acknowledging the arrival of a Currency or Promissory-note, Bill-of-Exchange, or any Security for Money.

Receipt or discharge for the rent of land paying Revenue to Government, granted to any ryot or other actual cultivator for the rent of land cultivated by him.

Receipt or discharge written upon any Promissory-note, Bill-of-Exchange, Draft, or Order for the payment of money, duly stamped.

Receipt or discharge written upon or contained in a Mortgage-Deed, or other Security, or a Deed of Conveyance, Settlement, Personal Bond, or other Instrument duly stampt, acknowledging the receipt of the consideration-money therein expressed or the receipt of any principal money, interest, or annuity thereby charged.

Receipt given for money deposited in any Bank, or in the hands of any banker, to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of any allotment of a share, in respect of a call upon any Scrip or Share of or in any Joint Stock or other Company or proposed or intended Company, which last mentioned receipt or acknowledgment, by whomsoever given, shall be liable to the duty charged upon a receipt.

	Rs.	As.
62. **Release to an Executor or Trustee** from his trust	10	0
63. Schedule annexed or referred to in any Agreement, Lease, Bond, Deed, or other Instrument, per sheet	0	8
64. **Settlement, Marriage-Settlement**, &c., namely, any Deed or Instrument whereby any sum of money, or any Government Security or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person, in any manner whatsoever.	The same stamp as prescribed by Art. 12 for a Bond for the payment of the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate, an optional stamp—See Section XXVII of the Act.	
65. **Shipping order** for or relating to the conveyance of any goods on board of any ship or vessel ...	0	1
66. **Warrant.** Bonded Warehouse	0	8

General Exemptions.

Any Deed, Instrument, or Writing of any kind made or executed by or on behalf of the Government by any Government Board, Commission, Court, Officer, or Agent.

Note.—The foregoing exemption does not extend to any Deed, Instrument, or Writing executed by a Court of Wards, Local Agent, or officer

acting under the authority of any such Court or Agent, or by a Municipal Commissioner, or by any Administrator-General or a Receiver appointed by any Court; neither does it extend to a sale made for the recovery of an arrear of revenue or rent, or in satisfaction of a decree or order of Court, in any of which cases the purchaser shall be required to pay, along with the purchase-money, the price of the requisite stamp, or else provide such stamp, and shall receive from the officer conducting the sale a Deed of Sale executed on the proper stamp.

Renunciation of land executed by a ryot or other actual cultivator of the land to his landlord.

Will, Testament, and the like, together with a Deed merely declaratory of trust or appointment or otherwise, in execution of powers, or pursuant to any previous Settlement, Deed, or Will.

Note.—(*a*) Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped, may be written on one or more stamps, if the value of the stamps used amount to the value required by the Schedule.

(*b*) When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In any case, however, where there are more Deeds than one, every other Deed than the principal requires the same stamp as the principal Deed, if of value not exceeding eight rupees (which shall be the maximum stamp for collateral Deeds), and every such collateral Deed shall specify by its contents which other is the principal Deed by which the conveyance has been effected, certifying that it is executed on the proper stamp.

ACT XVIII OF 1869. *In force* { *from 1st Jan.*, 1870, *up to 1st Apr.*, 1879.

Instruments chargeable with ad valorem Stamp-duties.

(SCHEDULE I.)

	If drawn singly.		If drawn in set of two, for each part of the set.		If drawn in set of three, for each part of the set.	
1. Bill-of-Exchange payable otherwise than on demand. 2. Promissory-note payable otherwise than on demand.						
	Rs.	As.	Rs.	As.	Rs.	As.
When the amount of the Bill or Note does not exceed Rs. 100...	0	1	0	1	0	1
And when the amount exceeds—						
Rs. 100 but does not exceed Rs. 200	0	2	0	1	0	1
200 „ „ 300	0	3	0	2	0	1
300 „ „ 600	0	6	0	3	0	2
600 „ „ 900	0	9	0	5	0	3
900 „ „ 1,200	0	12	0	6	0	4
1,200 „ „ 1,500	0	15	0	8	0	5
1,500 „ „ 2,500	1	8	0	12	0	8
For every Rs. 2,500 or part thereof in excess of Rs 2,500 up to Rs. 10,000	1	8	0	12	0	8
For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000	3	0	1	8	1	0
And for every Rs. 10,000 or part thereof in excess of Rs. 30,000	6	0	3	0	2	0

	If drawn singly.		If drawn in duplicate, then for each part.	
	Rs.	As.	Rs.	As.
3. Policy of Insurance—				
When the amount insured does not exceed Rs. 1,000	0	4	0	2
And for every further sum of Rs. 1,000 insured or for every part	0	4	0	2

	Rs.	As.
4. Transfer of a share in a Company or Association—		
When the amount paid for such share does not exceed Rs. 100	0	4
For every Rs. 100 of such amount or part thereof in excess of Rs. 100 up to Rs. 1,000	0	4
And for every Rs. 500 of the same or part thereof in excess of Rs. 1,000	0	4
5. Bond for any specified amount other than an Administration-Bond.		
6. Bottomry-bond.		
7. Respondentia bond.		
When the amount secured does not exceed Rs. 25 ...	0	2
When such amount exceeds Rs. 25 but does not exceed Rs. 50	0	4
When such amount exceeds Rs. 50 but does not exceed Rs. 100	0	8
For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000	0	8
For every Rs. 500 or part thereof in excess of Rs. 1,000 up to Rs. 10,000	2	8
For every Rs. 1,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000	2	8
And for every Rs. 10,000 or part thereof in excess of Rs. 30,000	12	8

8. Customs-bond—	
(*a*) When the amount secured does not exceed Rs. 1,000	The stamp-duty with which a Bond for such amount is chargeable (No. 5).
(*b*) When such amount exceeds Rs. 1,000.	5 Rupees.
9. Indemnity-bond—	
(*a*) When the amount secured does not exceed Rs. 3,000.	The stamp-duty with which a Bond for such amount is chargeable (No. 5).
(*b*) When such amount exceeds Rs. 3,000 or is not expressed.	16 Rupees.
10. Mortgage-Deed, when possession of the property comprised therein is not given by the mortgagor at the time of execution.	The stamp-duty with which a Bond for the amount secured is chargeable (No. 5).
11. Instrument of further charge on such property, whether by indorsement or otherwise.	Ditto ditto.
12. Bond or Mortgage-Deed for the due execution of an office, or to account for money received by virtue thereof—	
(*a*) When the amount secured does not exceed Rs 3,000.	The stamp-duty with which a Bond for such amount is chargeable (No. 5).
(*b*) When such amount exceeds Rs. 3,000, or the amount is not expressed.	16 Rupees.

13. Assignment of any interest secured by a Bond or Mortgage-Deed—	
(*a*) When the amount of such interest does not exceed Rs. 3,000.	The stamp-duty with which a Bond for such amount is chargeable (No. 5).
(*b*) In any other case ...	16 Rupees.
14. Settlement	The stamp-duty with which a Bond for the amount or value of the property thereby settled is chargeable (No. 5).

15. Conveyance—

16. Mortgage-Deed when possession of the property comprised therein is given by the mortgagor at the time of execution—

17. Instrument of further charge on such property, whether by indorsement or otherwise—

	Rs.	As.
When the amount paid or secured does not exceed Rs. 50 ...	0	8
When such amount exceeds Rs. 50 but does not exceed Rs. 100	1	0
For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000	1	0
For every Rs. 500 or part thereof in excess of Rs. 1,000 up to Rs. 10,000	5	0
For every Rs. 1,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000	5	0
For every Rs. 10,000 or part thereof in excess of Rs. 30,000 up to Rs. 100,000	50	0
For every Rs. 20,000 or part thereof in excess of Rs. 100,000	70	0

18. Instrument of exchange or partition of immoveable property when money is paid for equality of exchange or partition.	The stamp-duty with which a Conveyance for the amount so paid is chargeable (No. 15), in addition to the stamp-duty with which an instrument of exchange of immoveable property or a Partition-Deed is chargeable under Schedule II.
19. Lease—	
(*a*) Where the lease is expressed to be for a term of less than one year.	The stamp-duty with which a Bond (No. 5) for the total amount payable under such lease is chargeable.
(*b*) Where the lease is expressed to be for a term of not less than one year, but not more than three years.	The stamp-duty with which a Bond for the total amount payable under such lease during the first year of the term is chargeable.
(*c*) Where the lease is expressed to be for a term exceeding three years, or where no term is expressed.	The stamp-duty with which a Conveyance for the total amount payable under such lease during the first year of the term is chargeable.

(*d*) Where the lease is granted in consideration of a fine or premium, and where no rent is reserved.	The stamp-duty with which a Conveyance for the amount so paid is chargeable.
(*e*) Where the lease is granted in consideration of a fine or premium, and also of a rent.	The stamp-duty with which a Conveyance for the amount of the fine or premium is chargeable, in addition to the stamp-duty with which the lease would be chargeable in case no such fine or premium had been paid.
20. **Surrender of lease**—	
(*a*) Where the amount of stamp-duty chargeable on the lease does not exceed Rs. 16.	The stamp-duty with which the lease is chargeable (No. 19).
(*b*) In any other case	Sixteen Rupees.
21. **Appraisement** as valuation of any property or of any interest therein— Or of the annual or monthly *value* thereof— Or of any repairs wanted— Or of the materials used or to be used in any building— Or of any artificer's work—	
(*a*) Where the amount of such appraisement or valuation does not exceed Rs. 500 ...	Eight Annas.
(*b*) Where it exceeds Rs. 500	One Rupee.
22. **Award**—	
(*a*) Where the amount or value of the property in dispute expressed in such award does not exceed Rs. 500	Eight Annas.
(*b*) Where such amount or value exceeds Rs. 500, or where no amount or value is expressed in the award	One Rupee.
23. **Copy**, duplicate, or extract, attested to be a true copy, duplicate or extract.	
(*a*) If the duty chargeable on the original does not exceed Rs. 5; or if no duty is chargeable on the original	Eight Annas.
(*b*) If the duty chargeable on the original exceeds Rs. 5, but does not exceed Rs. 20 ...	One Rupee.
(*c*) If such duty exceeds Rs. 20, but does not exceed Rs. 50	Two Rupees.
(*d*) If such duty exceeds Rs. 50	Four „

SCHEDULE II.

Instruments chargeable with fixed stamp-duties.

1. Bill-of-Exchange, Promissory-note, Cheque, or Order for the payment on demand of an amount exceeding twenty rupees	One Anna.
Letter of Credit	Ditto.

3. Agreement or Memorandum of an Agreement relating to the sale of any Government Security, Share in a Company or Association, or Bill-of-Exchange ...	One Anna.
4. Certificate or other document purporting to denote the right or title of the holder thereof, or any other person, either to any Shares, Scrip or Stock in or of any Company or Association or proposed Company or Association or to become proprietor of Shares, Scrip or Stock in or of any such Company or Association ...	Ditto.
5. Note or Memorandum written in any book or written on a separate paper, whereby any account, debt, or demand or any part of any account, debt, or demand therein specified and amounting to twenty rupees or upwards, is expressed to have been balanced, or is acknowledged to be due	Ditto.
6. Shipping order for or relating to the conveyance of goods on board of any vessel	Ditto.
7. Receipt or discharge given for or upon the payment of money, or delivery of goods in satisfaction of a debt, the amount or value of which money or goods exceeds twenty rupees	Ditto.
8. Proxy to vote at any one meeting of—	
(*a*) Members of a Company or Association whose stock or funds is or are divided into shares and transferable	Ditto.
(*b*) Municipal Commissioners	Ditto.
(*c*) Justices of the Peace, being a body corporate	Ditto.
(*d*) Proprietors, Members, or Contributors to the funds of any institution	Ditto.
9. Bill of Lading	Four Annas.
10. Dock-warrant	Ditto.
11. Any Agreement or Memorandum of an agreement not otherwise provided for by this Act: Provided that where two or more letters are offered in evidence to prove any agreement between the parties who shall have written such letters, it shall be sufficient if any one of such letters shall be stamped as an agreement	Eight Annas.
12. Notice of protest by the master of a ship ...	Ditto.
13. Power-of-Attorney to present for registration—	
(*a*) A single instrument	Ditto.
(*b*) Any number of instruments required for the completion of a single transaction ...	Ditto.
14. Affidavit not made for the immediate purpose of being produced in any Court	One Rupee.
15. Collateral instrument not otherwise provided for by this Schedule	Ditto.

16. Counterpart of any instrument chargeable with stamp-duty under this Act: Provided that the counterpart shall not be available unless the Collector or such other officer as he may authorize in that behalf shall certify that the proper stamp-duty on the original instrument has been paid. Such certificate shall be endorsed on the counterpart on the same being produced together with the original instrument, and on the whole being duly executed and duly stamped in other respects	One Rupee.
17. Instrument of dissolution of partnership ...	Ditto.
18. Power-of-Attorney for the performance of a single act when the value of the matter to be dealt with does not exceed five hundred rupees	Ditto.
19. Power-of-Attorney for the performance of a single act when the value of the matter to be dealt with exceeds five hundred rupees	Two Rupees.
20. Bond or Mortgage-Deed executed as a collateral security for the performance of any act, where such performance is secured by some instrument previously executed on stamped paper in accordance with the law in force in British India at the time of its execution	Ditto.
21. Instrument evidencing an agreement to secure the repayment on or before the expiration of three months from the date of such instrument of a loan made upon the deposit of title-deeds or other valuable security ...	Ditto.
22. Charter-party	Ditto.
23. Notarial act	Ditto.
24. Protest of a Bill-of-Exchange or Promissory-note ...	Ditto.
25. Protest of the Master or owner of a ship ...	Ditto.
26. Instrument of co-partnership	Four Rupees.
27. Re-conveyance of mortgaged property, when the original Mortgage-Deed has been stamped in accordance with the law in force in British India at the time of its execution	Ditto.
28. Composition-Deed...	Eight Rupees.
29. Letter of license	Ditto.
30. Release (reduced to Rs. 4. 30th Sept., 1874) ...	Ditto.
31. Instrument purporting to confer an authority to adopt	Ditto.
32. Power-of-Attorney not otherwise provided for by this Schedule	Ditto.
33. Articles of Association of a Company	Sixteen Rupees.
34. Memorandum of Association of a Company ...	Ditto.
35. Appointment in execution of a power, whether of Trustees, or of property, moveable or immoveable, where made by any writing not being a Will	Ditto.
36. Declaration of any use or trust of or concerning any property, moveable or immoveable, where made by any writing not being a Will	Ditto.
37. Instrument of Gift of immoveable property ...	Ditto.

38. **Instrument of Exchange** of immoveable property where no money is paid, or agreed to be paid, for equality of exchange	Sixteen Rupees.
39. **Partition-Deed** relating to immoveable property where no money is paid, or agreed to be paid, for equality of exchange	Ditto.
40. Petition for leave to file a specification of an invention, or for the extension of the term of the exclusive privilege of making, using, or selling such invention in India	One hundred Rupees.
41. Articles of clerkship, or contract whereby any person shall first become bound to serve as a clerk in order to his admission as an Attorney in any High Court ...	Fivehundred Rupees.

Instruments exempt from duty.

(Sec. 15.)—Nothing in this Act shall render the following Instruments chargeable with duty:—(1) Receipt or discharge granted to a cultivator for the rent of land paying revenue to Government, or (in the Presidencies of Madras and Bombay) of *inâm* lands. (2) Receipt given for money or securities for money deposited in any bank or in the hands of any banker or person acting as a banker to be accounted for: Provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for: Provided further, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share or in respect of a call upon any Scrip or Share of or in any Company or Association or proposed or intended Company or Association. (3) Receipt or discharge endorsed on or contained in any instrument duly stamped according to the law in force in British India at the date of its execution, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money, interest or annuity, or other periodical payment thereby secured. (4) Transfer by endorsement of a negotiable instrument or a policy of marine insurance or of insurance against fire. (5) Letters of hypothecation accompanying a Bill-of-Exchange. (6) Transfers of Securities of the Government of India. (7) Bond to Government for the due performance of any salaried office (8) Agreement or memorandum of an agreement for or relating to the sale of goods or merchandise. (9) Lease granted to a cultivator, unless a fine or premium be paid in consideration of such lease. (10) Counterpart of such lease. (11) Surrender of land executed by a cultivator to his landlord. (12) Affidavit made for the sole purpose of enabling any person to receive any pension or charitable allowance. (13) Copy of any paper which a public officer is by law required to make or furnish in his official capacity. (14) Copies made for the private use only of any person having the custody of the original instrument or of his Counsel, Attorney or Vakil. (15) Receipt or other instrument executed by or on behalf of Government in cases where the Government would, but for this exemption, be liable to pay for the stamp thereon. (16) Letter of cover or engagement to issue a policy of insurance: Provided that unless such letter or engagement bear the stamp prescribed by this Act for such policy of insurance, nothing shall be recoverable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

Principal Exemptions from and Reductions of Stamp-duty made by Notification from 1860 (*1st Oct.*) *to* 1879 (*1st Apr.*).

Under Act XXXVI of 1860, *s.* 18.

Policies of Fire Insurance to be as follows:—

For every sum of Rs. 1,000 and also for each and every fractional part of Rs. 1,000—8 annas. *No.* 338, 19*th Feb.*, 1861.

Under Act X of 1862.

Copies of Registers of Baptisms, Burials, and Marriages when granted to non-commissioned officers and private soldiers exempted. *No.* 381, 16*th Jan.*, 1863.

Copies of baptismal and burial certificates (other than copies furnished under Act V of 1852, or Act XXV of 1864, or by Bishops' Ecclesiastical Registrar) do not come within the existing Stamp Act even if furnished from the records of a church built or supported by Government. *No.* 3338. 7*th Dec.*, 1865.

The special exemptions (for Madras) under Arts. 33 and 42 of Sched. A, Act X of 1862, shall be held to apply to leases or other engagements (and counterparts thereof) executed between landlords and tenants in the Provinces of Mysore and Coorg, subject to the payment of revenue to Government. *No.* 91, 20*th Apr.*, 1866.

Under Act XVIII of 1869, *s.* 16.

The following are the principal exemptions:—

Wills declared to be independent of the operation of Act XVIII of 1869 and consequently not liable to stamp-duty. *No.* 707, 24th *Jan.*, 1870.

Deeds of Dower not affecting immoveable property, and also all instruments not specifically mentioned in the Schedules are exempt from stamp-duty under Act XVIII of 1869.—*Idem.*

No. 1228, 17*th Feb.*, 1870—Same as Schedule II, 2 (*e*), Act I of 1879.

Bonds executed by Money Order Agents or their Sureties for the due performance of their duties as such Money Order Agents. *No.* 281, 11*th June*, 1872.

Instrument mentioned in the Schedules and executed in the Hill Tracts of Chittagong. *No.* 3764, 25*th Oct.*, 1872.

Certificates granted under s. 259, Act VIII of 1859, by which the right, title and interest, in immoveable property, sold in execution of a decree, by a Civil Court are transferred to a purchaser. *No.* 3906, 24*th Oct.*, 1873.

No. 599, 23*rd Jan.*, 1874—See Schedule II, 2 (*b*). Act I of 1879.

No. 1101, 13*th Feb.*, 1874—See Schedule II, 15 (*d*), (*e*), (*f*), Act I of 1879.

Instruments by which moveable or immoveable property is conveyed to the Secretary of State for India in Council by way of (*a*) sale, (*b*) lease, (*c*) exchange, where money is paid by Government for equality of exchange. *No.* 6046, 9*th Oct.*, 1874.

Instruments relating to land or benefits to arise out of land executed by members of certain tribes residing in Bannu District. *No.* 1739, 13*th Mar.*, 1874.

Title-deeds (Sanads) granted by Government to Bhumias in Ajmere. *No.* 1243, 4*th June*, 1875.

Receipt or discharge given for or upon payment of money, or delivery of goods, in satisfaction of a debt, the amount or value of which money or goods exceeds twenty rupees. *No.* 1039, 28*th May*, 1875.

The following additions were notified :—

The stamp-duty chargeable on instruments of gifts of immoveable property, when the value thereof does not exceed Rs. 1,500, shall be the stamp-duty which would be chargeable under Schedule I on a conveyance, the consideration-money set forth in which is the same as the value of the immoveable property given. *No.* 179, 16*th Apr.*, 1875.

On the following instruments stamp-duty to be charged as follows :—

Release of any claim secured by a document chargeable with stamp-duty of less than Rs. 8.	The stamp-duty with which such document is chargeable.
Release of any claim affecting any property, when such claim is not secured by a document chargeable with stamp-duty, if the value of the property is expressed in the release, and does not exceed Rs. 700.	The stamp-duty with which a Conveyance of the property would be chargeable if the consideration for the Conveyance equalled the value of the property expressed in the release.
Instrument of Divorce executed by a Mahomedan husband whether by way of "tulak" khoola or otherwise. *No.* 2201, 2*nd Apr.*, 1874.	A stamp of one rupee. (Cancelled by *No.* 188, 15*th Jan.*, 1875.)

The stamp-duty on instruments of Exchange (see art. 38, sched. ii, Act XVIII of 1869) reduced to Rs. 4. *No.* 5934, 30*th Sept.*, 1874.

The duty on counterparts of any instrument not to exceed that chargeable on the instrument itself. *No.* 2255, 23*rd July*, 1875.

ACT I OF 1879. *In force* { *from* 1*st Apr.*, 1879, *up to* 1*st July*, 1899.

(SCHEDULE I.)

1. ACKNOWLEDGMENT of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of a debtor in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession ...	One anna.
2. ADMINISTRATION-BOND, including a bond given under s. 256 of the Indian Succession Act, 1865, s. 6 of the Government Savings Banks Act, 1873, s. 78 of the Probate and Administration Act, 1881, or s. 9 or s. 10 of the Succession Certificate Act, 1889 (by Act VI of 1869, s. 18 (3)...	The same duty as a Security-Bond (No. 14.)
ADOPTION-DEED.—See *Instrument*, *No.* 38.	
3. AFFIDAVIT or declaration in writing on oath or affirmation made before a person authorized by law to administer an oath.	One rupee.
See *Exemptions*, *Schedule II* (*No.* 1).	
4. AGREEMENT TO LEASE	The same duty as a Lease (No. 39).
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—	
(*a*) If relating to the sale of any Government Security, Share in a Company or Association or Bill-of-Exchange	One anna.
(*b*) Whereby the owner or occupier of land in a village in the Bombay Presidency agrees to relinquish his rights therein to the Government, and to accept rights in other land in exchange for the rights so relinquished	Four annas.
(*c*) If not otherwise provided for by this Act	Eight annas.
See *Exemptions*, *Schedule II* (*No.* 2).	
6. APPOINTMENT, in execution of a power, whether of trustees or of property, moveable or immoveable, where made by any writing not being a Will ...	Fifteen rupees.
7. APPRAISEMENT or valuation made otherwise than under an order of the Court in the course of a suit	The same duty as an Award (No. 10).
See *Exemptions*, *Schedule II* (*Nos.* 3 & 4).	

APPRENTICESHIP-DEED.—See *Instrument, No.* 31.

8. ARTICLES OF ASSOCIATION OF A COMPANY ... ... — Twenty-five rupees.

9. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court ... ... — Two hundred and fifty rupees.

ASSIGNMENT.—See *Conveyance, No.* 21, *and Transfer, No.* 60.

AUTHORITY TO ADOPT.—See *Instrument, No.* 38.

10. AWARD, that is to say, any decision in writing by an arbitrator or umpire on a reference made otherwise than by an order of the Court in the course of a suit.

(*a*) Where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000 ... ... — The same duty as a Bond (No. 13) for such amount.

(*b*) In any other case ... ... — Five rupees.

See *Exemption, Schedule II* (*No.* 6).

11. BILL-OF-EXCHANGE OR PROMISSORY-NOTE, not being a cheque, bond, bank-note or currency-note.

(*a*) When payable on demand and the amount exceeds Rs. 20 ... — One anna.

(*b*) When payable otherwise than on demand, but not more than one year after date or sight.

	If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
If the amount of the bill or note does not exceed Rs. 200	0 2 0	0 1 0	0 1 0
If it exceeds Rs. 200 and does not exceed Rs. 400	0 4 0	0 2 0	0 2 0
If it exceeds Rs. 400 and does not exceed Rs. 600	0 6 0	0 3 0	0 2 0
If it exceeds Rs. 600 and does not exceed Rs. 1,000	0 10 0	0 5 0	0 4 0

	If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
11. BILL-OF-EXCHANGE, OR PROMISSORY-NOTE, not being a cheque, bond, bank-note or currency-note-*contd.*			
(*b*) When payable otherwise than on demand, but not more than one year after date or sight—*contd.* ...	Rs. A. P.	Rs. A. P.	Rs. A. P.
If it exceeds Rs. 1,000 and does not exceed Rs. 1,200 ...	0 12 0	0 6 0	0 4 0
If it exceeds Rs. 1,200 and does not exceed Rs. 1,600 ...	1 0 0	0 8 0	0 6 0
If it exceeds Rs. 1,600 and does not exceed Rs. 2,500	1 8 0	0 12 0	0 8 0
For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000 ...	1 8 0	0 12 0	0 8 0
For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000	3 0 0	1 8 0	1 0 0
And for every Rs. 10,000 or part thereof in excess of Rs. 30,000 ...	6 0 0	3 0 0	2 0 0
(*c*) When payable at more than one year after date or sight	The same duty as a Bond (No. 13) for the amount of such bill or note.		
12. BILL OF LADING	Four annas.		
See *Exemption, Schedule II* (*No.* 7).	If a Bill of Lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.		
13. BOND (not otherwise provided for by this Act or by the Court-fees Act, 1870).			
When the amount or value secured does not exceed Rs. 10	Two annas.		
When such amount or value exceeds Rs. 10, but does not exceed Rs. 50 ...	Four annas.		
When such amount or value exceeds Rs. 50, but does not exceed Rs. 100 ...	Eight annas.		
and for every Rs. 100 or part thereof in excess of Rs 100 up to Rs. 1,000 ...	Ditto.		
and for every Rs. 500 or part thereof in excess of Rs. 1,000 ...	Two rupees eight annas.		
See *Administration-Bond* (*No.* 2), *Customs-Bond* (*No.* 24), *Indemnity-Bond* (*No.* 28), *Security-Bond* (*No.* 14).			
See *Exemption, Schedule II* (*No.* 8).			
14. BOND OR MORTGAGE-DEED executed by way of security for the due execution of an office, or to account for money received by virtue thereof.			
(*a*) When the amount secured does not exceed Rs. 1,000	The same duty as a Bond (No. 13).		
(*b*) In any other case	Five rupees.		
See *Exemptions, Schedule II* (*Nos.* 8 & 12).			

15. BOTTOMRY-BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage ...	The same duty as a Bond (No. 13).
16. CERTIFICATE OF SALE granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue-officer ...	The same duty as a Conveyance (No. 21) for a consideration equal to the amount of the purchase-money only.
17. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any Shares, Scrip or Stock in or of any Company or Association, or to become proprietor of Shares, Scrip or Stock in or of any Company or Association ...	One anna.
18. CHARTER-PARTY, that is to say, any Instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer	One rupee.
19. CHEQUE, for an amount exceeding twenty rupees	One anna.
20. COMPOSITION-DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors	Ten rupees.
21. CONVEYANCE, not being a TRANSFER mentioned in No. 60:	
When the amount of the consideration for such conveyance as set forth therein does not exceed Rs. 50	Eight annas.
When it exceeds Rs. 50 but does not exceed Rs. 100	One rupee.
For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000	Ditto.
And for every Rs. 500 or part thereof in excess of Rs. 1,000	Five rupees.
See *Exemptions, Schedule II* (*Nos.* 5 & 17).	
CO-PARTNERSHIP.—See *Instrument, No.* 32.	

22. COPY OR EXTRACT, certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to Court-fees.	
(*a*) If the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee	Eight annas.
(*b*) In any other case	One rupee.
See *Exemptions, Schedule II* (*Nos.* 9 & 10).	
23. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid—	
(*a*) If the duty with which the original instrument is chargeable does not exceed one rupee	The same duty as is payable on the original.
(*b*) In any other case	One rupee.
24. CUSTOMS-BOND	The same duty as a Security-Bond (No. 14).
25. DECLARATION OF ANY TRUST of or concerning any property, when made by any writng not being a Will ...	Fifteen rupees.
26. DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees	One anna.
DEPOSIT OF TITLE-DEEDS.—See *Instrument, No* 29.	
DISSOLUTION OF PARTNERSHIP.—See *Instrument, No.* 33.	
DUPLICATE.—See *Counterpart, No.* 23.	
27. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT in exercise of powers conferred on such Court by letters patent or by the Legal Practitioners' Act, 1884.	
In the case of an Advocate or Vakil ...	Five hundred rupees.
In the case of an Attorney... ...	Two hundred and fifty-rupees.
See *Exemption, Schedule II* (*No.* 11).	

EXCHANGE.—See *Instrument, No.* 35.	
EXTRACT.—See *Copy, No.* 22.	
FURTHER CHARGE.— See *Instrument, No.* 30.	
GIFT.—See *Instrument, No.* 36.	
28. INDEMNITY-BOND	The same duty as a Security-Bond (No. 14).
INSPECTORSHIP-DEED.—See *Composition-Deed, No.* 20.	
29. INSTRUMENT EVIDENCING AN AGREEMENT TO SECURE THE REPAYMENT OF A LOAN made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property.	
(*a*) When such loan is repayable more than three months, but not more than one year, from the date of such instrument	The same duty as a Bill-of-Exchange [No. 11 (*b*)] for the amount secured.
(*b*) When such loan is repayable not more than three months from the date of such instrument	Half the duty payable on a Bill-of-Exchange [No. 11 (*b*)] for the amount secured.
30. INSTRUMENT IMPOSING A FURTHER CHARGE ON MORTGAGED PROPERTY—	
(*a*) When the original mortgage is one of the description referred to in No. 44, clause (*a*), of this schedule ...	The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such instrument.
(*b*) When such mortgage is one of the description referred to in No. 44, clause (*b*), of this schedule ...	The same duty as a Bond (No. 13) for the amount secured by such instrument.
31. INSTRUMENT OF APPRENTICESHIP, including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, except articles of clerkship (No. 9 of this schedule)	Five rupees.
See *Exemption, Schedule II* [*No.* 12 (*c*)].	

32. INSTRUMENT OF CO-PARTNERSHIP	Ten rupees.
33. INSTRUMENT OF DISSOLUTION OF PARTNERSHIP	Five rupees.
34. INSTRUMENT OF DIVORCE, that is to say, any instrument by which any person effects the dissolution of his marriage ...	One rupee.
35. INSTRUMENT OF EXCHANGE of any property	The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property of greater value as set forth in such instrument.
36. INSTRUMENT OF GIFT (OTHER THAN A SETTLEMENT OR WILL) ...	The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property as set forth in such instrument.
37. INSTRUMENT OF PARTITION ...	The same duty as a Bond (No. 13) for the amount of the value of the property divided as set forth in such instrument.
38. INSTRUMENT (OTHER THAN A WILL) CONFERRING OR PURPORTING TO CONFER AN AUTHORITY TO ADOPT	Ten rupees.
INSURANCE.—See *Policy, No.* 49.	
39. LEASE—	
(*a*) Where by such lease the rent is fixed and no premium is paid or delivered and such lease purports to be for a term—	
of less than one year ...	The same duty as a Bond (No. 13) for the whole amount payable or deliverable under such lease.
of not less than one year but not more than three years ...	The same duty as a Bond (No. 13) for the average annual rent reserved.
exceeding three years ...	The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of the average annual rent reserved.

(*b*) Where by such lease the rent is fixed and no premium is paid or delivered, and such lease does not purport to be for any definite term ...	The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(*c*) Where the lease is granted for a fine or premium, and where no rent is reserved ...	The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium as set forth in the lease.
(*d*) Where the lease is granted for a fine or premium in addition to rent reserved ...	The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium had been paid or delivered: Provided that, when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.

See *Agreement to Lease* (*No.* 4).
See *Exemptions, Schedule II* (*No.* 13).

40. LETTER OF ALLOTMENT OF SHARES in any Company or proposed Company, or in respect of any loan to be raised by any Company or proposed Company ...	One anna.
41. LETTER OF CREDIT, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn... ...	Ditto.

42. LETTER OF LICENSE, that is to say, any agreement between a debtor and creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion	Ten rupees.
43. MEMORANDUM OF ASSOCIATION OF A COMPANY	Fifteen rupees.
44. MORTGAGE-DEED not provided for by No. 14. No. 15, No. 29 or No. 55 of this schedule—	
(*a*) When at the time of execution possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given	The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such deed.
(*b*) When at the time of execution possession is not given or agreed to be given as aforesaid	The same duty as a Bond (No. 13) for the amount secured by such deed.
See *Exemptions*, *Schedule II* [*No.* 12 & *No.* 14 (*b*)].	
45. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public ...	One rupee.
46. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal of any goods, stock or marketable security exceeding in value twenty rupees	One anna.
47. NOTE OF PROTEST BY THE MASTER OF A SHIP	Eight annas.
PARTITION.—See *Instrument*, *No.* 37.	
PARTNERSHIP.—See *Instrument*, *Nos.* 32 & 33.	
48. [*Repealed by Act V of* 1888.]	

49. POLICY OF INSURANCE. (By Act I of 1888.)	Rs.	A.	P.
(*a*) In the case of sea-insurance—			
(1) for or upon any voyage—			
(i) where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy...	0	1	0
(ii) in any other case, in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy	0	2	0
(2) for time—			
(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy— where the insurance shall be made for any time not exceeding six months...	0	2	0
where the insurance shall be made for any time exceeding six months and not exceeding twelve months...	0	4	0
(*b*) In the case of fire-insurance—			
(i) in respect of an original policy for a month or any shorter term— when the amount insured does not exceed Rs. 1,000	0	2	0
and for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000	0	2	0
(ii) in respect of an original policy for more than one month but not more than three months— when the amount insured does not exceed Rs. 1,000	0	3	0
and for every further sum of Rs 1,000 or part thereof in excess of Rs. 1,000	0	3	0
(iii) in respect of an original policy for more than three months but not more than six months— ... when the amount insured does not exceed Rs. 1,000	0	4	0
and for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000	0	4	0
(iv) in respect of an original policy for a longer term than six months— when the amount insured does not exceed Rs. 1,000	0	6	0

and for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000	Rs. A. P. 0 6 0
(v) in respect of renewing, for the purpose of keeping in force a policy which has been granted for six months or any shorter term, and in respect of which and of the previous renewal whereof (if any) there has not already been paid the duty which would have been chargeable if the policy had originally been granted for a longer term than six months	The same duty as would be payable in respect of an original policy for the amount and term to which the renewal extends; or the excess of the duty which would have been chargeable if the policy had originally been granted for a longer term than six months, over the duty already paid in respect of the policy and of the previous renewal thereof (if any); whichever is the smaller sum.

	If drawn singly.	If drawn in duplicate, for each part.
	Rs. A. P.	Rs. A. P.
(c) In the case of any other insurance except such a re-assurance as is described in division (*d*) of this article: (by Act VI of 1894)—		
when the amount insured does not exceed Rs. 1,000	0 6 0	0 3 0
and for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000	0 6 0	0 3 0
(*d*) In the case of a re-insurance, by an Insurance Company which has granted a policy of sea-insurance or a policy of insurance against loss by fire, with another Company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby: (By Act VI of 1894) ...	One rupee.	

See *Exemption, Schedule II* [*No.* 14 (*a*)].	
50. POWER-OF-ATTORNEY, not being a proxy chargeable under No. 51—	
(*a*) When executed for the sole purpose of procuring the presentation of one or more documents for registration in relation to a single transaction ...	Eight annas.
(*b*) When authorizing one person or more to act in a single transaction other than that mentioned in (*a*) ...	One rupee.
(*c*) When authorizing not more than five persons to act jointly and severally in more than one transaction or generally	Five rupees.
(*d*) When authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ...	Ten rupees.
(*e*) In any other case	One rupee for each person authorized.
Explanation.—For the purposes of this number more persons than one when belonging to the same firm shall be deemed to be one person.	
PROMISSORY-NOTE,—See *Bill-of-Exchange, No.* 11.	
PROTEST, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill-of-exchange or promissory-note. See *Notarial Act, No.* 45.	
PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. See *Notarial Act, No.* 45.	
51. PROXY empowering any person to vote at any one meeting of—	
(*a*) Members of a Company whose stock or funds is or are divided into shares and transferable	One anna.
(*b*) Municipal Commissioners	Ditto.
(*c*) Proprietors, Members or Contributors to the funds of any Institution ...	Ditto.

52. RECEIPT FOR ANY MONEY OR OTHER PROPERTY THE AMOUNT OR VALUE OF WHICH EXCEEDS TWENTY RUPEES	One anna.
See *Exemptions, Schedule II (No. 15).*	
53. RECONVEYANCE OF MORTGAGED PROPERTY—	
(*a*) If the consideration for which the property was mortgaged does not exceed Rs. 1,000 ...	The same duty as a Conveyance (No. 21) for the amount of such consideration as set forth in the reconveyance.
(*b*) In any other case ...	Ten rupees.
54. RELEASE, that is to say, any instrument whereby a person renounces a claim upon another person or against any specified property—	
(*a*) If the amount or value of the claim does not exceed Rs. 1,000 ...	The same duty as a Bond (No. 13) for such amount or value as set forth in the release.
(*b*) In any other case	Five rupees.
55. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of cargo at the port of destination	The same duty as a Bond (No. 13).
56. REVOCATION OF ANY TRUST of or concerning any property by any instrument other than a Will	Ten rupees.
57. SETTLEMENT	The same duty as a Bond (No. 13) for a sum equal to the amount or value of the property settled as set forth in such settlement.
58. SHIPPING-ORDER for or relating to the conveyance of goods on board of any vessel	One anna.
SPECIFICATION.—See *Petition, No.* 48.	

59. SURRENDER OF LEASE—	
(*a*) When the duty with which the lease is chargeable does not exceed five rupees	The duty with which such lease is chargeable.
(*b*) In any other case	Five rupees.
See *Exemption, Schedule II* (*No.* 16).	
60. TRANSFER—	
(*a*) Of shares in a Company or Association	One-quarter of the duty payable on a Conveyance (No. 21).
(*b*) Of any interest secured by a Bond, Lease, Mortgage-Deed or Policy of Insurance—	
1. If the duty on such Bond, Lease, Mortgage-Deed or Policy does not exceed five rupees	The duty with which such Bond, Lease, Mortgage-Deed or Policy of Insurance is chargeable.
2. In any other case... ...	Five rupees.
(*c*) Of any property under the Administrator General's Act, 1874, section 31	Ten rupees.
(*d*) Of any trust-property from one trustee to another trustee without consideration	Five rupees.
See *Exemptions, Schedule II* (*No.* 17).	
TRUST.—See *Declaration, No.* 25.	
See *Revocation, No.* 56.	
VALUATION.—See *Appraisement, No.* 7.	
61. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be	Four annas.

SCHEDULE II.

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

1. Affidavit or declaration in writing when made—
   (*a*) as a condition of enlistment under the Indian Articles of War;
   (*b*) for the immediate purpose of being filed or used in any Court; or before the officer of any Court; or
   (*c*) for the sole purpose of enabling any person to receive any pension or charitable allowance.

2. Agreement or memorandum of agreement—
   (*a*) for or relating to the sale of goods or merchandize exclusively, not being a note or memorandum chargeable under No. 46 of Schedule I;
   (*b*) [*Repealed by Act XII of* 1891.]
   (*c*) made by raiyats for the cultivation of the poppy for Government;
   (*d*) made in the form of tenders to the Government of India for or relating to any loan;
   (*e*) [*Repealed by Act XII of* 1891.]
   (*f*) made under the European Vagrancy Act, 1874, s. 17.

3. Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

4. Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

5. Assignment of copyright by entry made under Act No. XX of 1847, s. 5.

6. Award under Bombay Act VI of 1873, s. 81, or Bombay Act III of 1874, s. 18.

7. Bill of lading, when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1889, and are to be delivered at another place within the limits of the same port.

8. Bond, when executed by—
   (*a*) the sureties of middlemen (lambardárs or khattadárs) taking advances for the cultivation of the poppy for Government;
   (*b*) headmen nominated under rules framed in accordance with Bengal Act III of 1876, s. 99, for the due performance of their duties under that Act;
   (*c*) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

9. Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

10. [*Repealed by Act XII of* 1891.]

11. Entry—
   (*a*) of an advocate, vakil or attorney on the roll of any High Court when he has previously been enrolled in a High Court.
   (*b*) [*Repealed by Act XII of* 1891.]

12. Instruments—

(*a*) executed by persons taking advances under the Land Improvement Loans Act, 1883, or by their sureties, security as for the repayment of such advances;

(*b*) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money received by virtue thereof;

(*c*) of apprenticeship executed by a Magistrate under Act XIX of 1850 or by which a person is apprenticed by or at the charge of any public charity.

13. Leases and counterparts—

(*a*) Leases of fisheries granted under the Burma Fisheries Act, 1875;

(*b*) Lease, executed in the case of a cultivator without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees;

(*c*) Counterpart of any lease granted to a cultivator.

14. Letter—

(*a*) of cover or engagement to issue a policy of Insurance:

Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned;

(*b*) of hypothecation accompanying a bill-of-exchange.

15. Receipt—

(*a*) endorsed on or contained in any instrument duly stamped, or exempted under this Schedule, No. 18, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured;

(*b*) for any payment of money without consideration;

(*c*) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies of Fort St. George and Bombay) of *inám* lands;

(*d*) for pay, by non-commissioned officers or soldiers of Her Majesty's Army, or Her Majesty's Indian Army, when serving in such capacity;

(*e*) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity;

(*f*) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said Armies, and serving in such capacity;

(*g*) given by a headman or lambardár for land-revenue or taxes collected by him;

(*h*) given for money or securities for money deposited in the hands of any banker, to be accounted for:

Provided the same be not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for:

Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any Company or Association, or proposed or intended Company or Association.

16. Surrender of lease, when such lease is exempted from duty.

17. Transfers by endorsement—

(*a*) of a bill of exchange, cheque or promissory-note ;
(*b*) of a bill of lading ;
(*c*) of a policy of insurance ;
(*d*) of mortgages of rates and taxes authorized by any Act for the time being in force in British India ;
(*e*) of securities of the Government of India ;
(*f*) of a warrant for goods (No. 61 of Schedule I).

General Exemption.

18. Any instrument executed by, or on behalf of, or in favour of, Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument.

REDUCTIONS AND EXEMPTIONS OF DUTY.

Notification No. 5199—S. R., dated 1st November, 1895.

[*Gazette of India*, 1895, *Part I, page* 892.]

Under s. 8 of the Indian Stamp Act, I of 1879, it is hereby notified that, in exercise of the power to reduce or remit, whether prospectively or retrospectively, in the whole or any part of British India, the duties with which (*a*) any instruments, or (*b*) any particular class of instruments, or (*c*) any of the instruments belonging to such class, or (*d*) any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable, the Governor-General in Council has been pleased—

(1) to direct that the duties chargeable on the instruments specified in the first column of the first schedule to this notification shall be reduced to the amounts respectively indicated in the second column of that schedule ; and

(2) to remit the duties chargeable on the instruments specified in the second schedule to this notification.

2. All previous notifications under s. 8 of the Indian Stamp Act, I of 1879, are hereby cancelled, but not so as to affect their past operation.

THE FIRST SCHEDULE.

Instruments on which Stamp-duty is reduced.

1. *Agreement* executed for service or for performance of work in a coffee-plantation in the Madras Presidency, Coorg or Mysore, when the advance given under the agreement does not exceed twenty rupees.	One anna.
2. *Charter-party* containing a clause as to the payment of compensation in case of breach of the contract evidenced thereby.	One rupee.
3. *Instrument evidencing an agreement to secure the repayment of a loan* made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage.	
(*a*) When the loan is repayable not more than three months from the date of the Instrument.	Half the duty chargeable under the Indian Stamp Act, I of 1879, Schedule I, Art. 11 (*b*), on a Bill-of-Exchange for the amount secured.
(*b*) When the loan is repayable more than three months, but not more than one year, from the date of the Instrument.	The same duty as that chargeable under the Indian Stamp Act, I of 1879, Schedule I, Art. 11 (*b*), on a Bill-of-Exchange for the amount secured.
4. *Instrument of gift* of shares in a Company or Association.	The same duty as that chargeable under the Indian Stamp Act, I of 1879, Schedule I, Art. 60 (*a*) on a transfer of shares for a consideration equal to their value, as set forth in the instrument of gift.
5. *Instrument of Partition* of land held on settlement for a period not exceeding thirty years and paying the full assessment to the Government.	Not to exceed the amount chargeable on a valuation of the land at five times the annual revenue.
6. *Policy of insurance* against railway accidents valid for a single journey only, when issued to a passenger travelling by the 1st or the 2nd class on any railway.	One anna.

7. *Power-of-attorney* of the kind specified in the Indian Stamp Act, I of 1879, Schedule I, Art. 50 (*b*), when required in suits or proceedings under the Presidency Small Cause Courts Act, XV of 1882.	Eight annas.
8. *Proxy* executed by a female, empowering any person to vote— (*a*) at any one election of members of a Local Board, held under the provisions of the Bombay Local Boards Act (Bombay Act I of 1884), or (*b*) at any one election of Municipal Commissioners, held under the provisions of the Bombay District Municipal Act Amendment Act (Bombay Act II of 1884).	One anna.
9. *Trust Deed*— (*a*) entered into before the 9th day of May, 1895, in compliance with the rules for the time then being in force in the Bombay Presidency regulating grants-in-aid made by the Government for building purposes to schools in that Presidency;	Not to exceed Rs. 15.
(*b*) entered into on or after the said 9th day of May, 1895, in compliance with the rules from time to time regulating such grants-in-aid.	The duty payable on a Bond for like amount or value, or the sum of Rs. 15, whichever shall be less.

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

1. *Agreements*—

(*a*) of the kind described in the Dekkhan Agriculturists' Relief Act, XVII of 1879, s. 43;

(*b*) such written agreements with respect to enhancement of rent of ex-proprietary or occupancy-tenants as are referred to in the North-Western Provinces Rent Act, XII of 1881, s. 12, clause (*a*);

(*c*) executed under the Indian Emigration Act, XXI of 1883, s. 35, sub-section (1);

(*d*) made under Act II of 1886 (*an Act for imposing a tax on income derived from sources other than agriculture*), s. 9, sub-section (2);

(*e*) respecting the occupancy of land, whether surveyed or not, and the payment of the land-revenue therefor, executed under the Bombay Land-revenue Code (Bombay Act V of 1879) or any rules made under that Act;

(*f*) or declarations, by which a tender made to an Executive Commissariat Officer is accepted as a contract, when the deposit of the contractor as security for his contract is made in Government of India Loan Notes or in cash;

(*g*) agreement papers passed by Commissariat contractors when their security deposits are transferred to a Savings Bank;

(*h*) made with Railway Companies or Administrations for the conveyance of goods;

(*i*) made with Railway Companies or Administrations, which purport to limit the responsibility of those Companies or Administrations as declared by the Indian Railways Act, IX of 1890, s. 72, sub-section (1), and are in a form approved by the Governor-General in Council under sub-section (2) of that section;

(*j*) or indemnity-bonds given to Railway authorities by consignees (when the railway receipt is not produced) in respect of the delivery of articles carried at half parcels rates, namely, fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice and other perishable articles;

(*k*) and security-bonds required to be executed under the rules to regulate appointments and promotions in the Provincial Forest Service, by students and their sureties previous to entry into the Forest School, Dehra Dun.

Articles of Association—

See clause 11, infra.

2. *Bills-of-Exchange*—

drawn in Mysore, the Civil and Military Station of Bangalore, the Hyderabad Assigned Districts, the Hyderabad Residency Bazars, or the Cantonment of Sikandarabad on which the full rate of stamp-duty has been paid there, when the same are negotiated in British India.

3. *Bills-of-Lading*—

executed out of British India and relating to property to be delivered in British India.

4. *Bonds*—

Security-bonds—

(*a*) taken under the authority of the Government from medical students of the Apothecary, Assistant Surgeon and Hospital Assistant classes, and their sureties;

(*b*) executed under No. 3-A of the rules made by the Governor of Bombay in Council under the Bombay Irrigation Act (Bombay Act VII of 1879), s. 70.

See also clause 1 (*j*) and (*k*), supra.

5. *Cheques*—

drawn in Mysore, the Civil and Military Station of Bangalore, the Hyderabad Assigned Districts, the Hyderabad Residency Bazars, or the Cantonment of Sikandarabad on which the full rate of stamp-duty has been paid there, when the same are negotiated in British India.

6. *Copies or extracts*—

(*a*) copies of instruments which the Village Registrar has to deliver to the parties under the Dekkhan Agriculturists' Relief Act, XVII of 1879, s. 58;

(*b*) copies of, or extracts from, baptismal, marriage or burial registers certified by Government Chaplains, subsidised or unsubsidised Clergymen, or Diocesan Registrars, and granted to—

(1) soldiers, sailors or non-commissioned or petty officers, or

(2) persons in needy circumstances, in whose favour Chaplains may exercise the discretionary power vested in them by Rule IV of Division III of the rules published under Notification No. 103, dated the 20th June, 1885, in the *Gazette of India* of the 27th idem, Part I, page 346 :

[*N.B.*—This exemption is in respect of any stamp-duty with which the copies or extracts might otherwise be chargeable.]

(*c*) copies of entries—

(*i*) in the certified copies of registers, given under the Births, Deaths and Marriages Registration Act, VI of 1886, s. 8 ;

(*ii*) in register books, granted by any Registrar of Births and Deaths under the said Act, s. 25, or

(*iii*) in registers and records, given under the said Act, s. 35, when applied for by a soldier, sailor, non-commissioned officer or petty officer ;

(*d*) copies or extracts certified by patwaris to be true copies of, or true extracts from, records or papers which they are required to prepare or keep by any rule made by the Chief Commissioner under the Central Provinces Land-revenue Act, XVIII of 1881, s. 146, when the copy or extract is furnished by a patwari to a malguzar or tenant of or in the village with which the copy or extract is concerned.

7. *Debentures*—

(*a*) debenture-bonds issued by a Joint Stock Company under the terms of a mortgaged-deed making over in whole or in part the property of the Company to trustees for the benefit of the debenture-holders, and interest coupons attached to the said debentures ;

(*b*) the debenture-bonds of the loan of Rs. 20,00,000 raised by the Government of His Highness the Maharaja of Mysore for the construction of a line of railway from Bangalore to Tiptoor, when the said bonds are negotiated in British India ;

(*c*) the debentures specified in the following notifications of the Government of India in the Finance Department, namely,—

No.	2897,	dated	7th June, 1894.
,,	3965,	,,	7th Aug., ,,
,,	5795,	,,	23rd Nov., ,,
,,	5911,	,,	30th ,, ,,
,,	6258,	,,	27th Dec., ,,
,,	3312,	,,	11th July, 1895.
,,	3530,	,,	26th ,, ,,
,,	4930,	,,	17th Oct., ,,
,,	5197,	,,	1st Nov., ,,

[*N.B.*—This exemption is in respect of any stamp-duty with which the debentures might otherwise be chargeable, whether on issue, renewal, sub-division or consolidation.]

8. *Instruments*—

(*a*) executed for the purpose of securing the repayment of loans made or to be made under the Agriculturists' Loans Act, XII of 1884, or under Rule 147 of the rules framed under the Burma Land and Revenue Act, II of 1876 ;

(*b*) in the nature of a memorandum or agreement furnished to, or made or entered into with, Executive Commissariat Officers by Contractors ;

(*c*) in the nature of a memorandum or agreement furnished to, or made or entered into with, the Ordnance Department, the Army Clothing Department, the Forest Department or the Public Works Department, by Contractors for the due performance of their contracts;

(*d*) executed by officers of the Government or their sureties to secure the due accounting for property received by those officers by virtue of their office;

(*e*) whereby proprietors and others in the Central Provinces engage with the Government for the maintenance and remuneration of patwaris;

(*f*) conveyances by endorsement of rights secured by instruments known as "Sattas" (this clause applies only to the Central Provinces);

(*g*) pattas granted by an officer of the Government or by any assignee of Government revenue in the Madras Presidency to holders of land under raiyatwar settlements;

(*h*) sanads of jagirs and other documents conveying lands granted to individuals by the Government otherwise than for a pecuniary consideration;

(*i*) of exchange executed by private persons when land is given by them for public purposes in exchange for other land granted to them by the Government;

[*N.B.*—This exemption is in respect of the stamp-duty which would otherwise be payable by private persons under s. 29, clause (*f*) of the Indian Stamp Act, I of 1879.]

(*i*) contracts executed in accordance with the provisions of the Assam Labour and Emigration Act, I of 1882, for service in Assam under the Chief Commissioner in the Public Works Department or under District Committees constituted under the Assam Local Rates Regulation, III of 1879;

See *Exemption, Schedule II* [*No.* 14 (*a*)]

(*k*) deed of dower executed on the occasion of a marriage between Muhammadans;

(*l*) evidencing an ordinary pawn transaction, where money is borrowed on the pledge of moveable property and the sum borrowed does not exceed twenty rupees.

9. *Leases and Counterparts*—

(*a*) leases granted by the Government under rules made under the Indian Forest Act, VII of 1878, s. 31, or purporting to be so granted, of land situated in a protected forest in any of the following villages in the Akola Taluka of the District of Ahmednagar in the Presidency of Bombay, namely:—

Ambit,	Pachnai,
Ghatghar,	Panjare,
Kumshet.	Samrad,
Lohali Kotul,	Shinganvadi

Uddavne;

(*b*) leases granted under Rule 31 of the rules published by the Government of Bombay under the Bombay Land-revenue Code (Bombay Act V of 1879);

(*c*) leases of fisheries granted under the Upper Burma Land and Revenue Regulation, III of 1889, s. 82,

(*d*) leases or counterparts thereof executed at the time of settlements made directly by the Government with existing occupants of land, whether zamindars or tenants, and whether self-cultivating or not: provided that no fine or premium is paid in consideration of the lease.

10. *Letters*—

(*a*) letter which a person depositing money in a District Savings Bank or Post Office Savings Bank, as security to the Government or a local authority for the due execution of an office or for the fulfilment of a contract or for any other purpose, is required by the rules of the Savings Banks to address to the Secretary to the District Savings Bank or the Post Master in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon;

"Local authority" in this clause means a municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of a municipal or local fund;

(*b*) letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint-holders of a Government Security to give on behalf of the other or others of them, or any one or more of such other joint-holders, a discharge for interest payable on such security or on any renewed security issued in lieu thereof.

11. *Memorandum and Articles of Association*—

of any Association registered under the Indian Companies Act, VI of 1882, s. 26.

12. *Policy of Insurance*—

(*a*) policies of life-insurance and contracts for monthly allowances granted by the Director-General of the Post Office of India in accordance with the rules for Postal Life Insurance and Monthly Allowances issued under the authority of the Government of India;

(*b*) policy of insurance against railway accidents valid for a single journey only, when issued to a passenger travelling by the intermediate or the third class on any railway.

13. *Powers-of-Attorney*—

(*a*) furnished to relatives, servants or dependents under the Dekkhan Agriculturists' Relief Act, XVII of 1879, s. 68;

(*b*) executed in favour of lambardárs or khatedárs by opium cultivators, who do not attend personally to receive advances or to enter into contracts for the cultivation of opium.

See also clause 10, supra.

14. *Receipts*—

(*a*) given by Mounted Police Constables, on account of their pay and allowances;

(*b*) given by the addressee for deposits exceeding twenty rupees, made for the payment of replies to telegraphic messages;

(*c*) endorsed by the payee on Postal Money Orders;

[N.B.—This exemption is in respect of any stamp-duty with which the receipts might otherwise be chargeable.]

(*d*) given by Railway Companies or Administrations for fares for conveyance of passengers or goods, or both, or animals, and to such Companies or Administrations for refunds of over charges made in respect of such fares;

(*e*) given for payment of interest on Government Promissory-notes;

(*f*) given by, or on behalf of, depositors in Post Office, District, Presidency or State Railway Savings Banks or in the East Indian Railway Savings Bank for sums of money withdrawn from any of those Banks;

[*N.B.*—This exemption applies in all cases in which the receipts would otherwise be liable to stamp-duty.]

(*g*) given by opium cultivators or their representatives and by lambardárs and khatedárs in the Behar and Benares Agencies for money paid to them by the Government as advances for the cultivation of opium.

15. *Share Warrants*—

issued by a Company in pursuance of the Indian Companies Act, VI of 1882, s. 30:

This exemption is in respect of the duty specified in the Indian Companies Act, VI of 1882, s. 35, and will only take effect upon payment, as composition for that duty, to the Collector of Stamp-revenue, of—

(*a*) three-quarters per centum of the whole subscribed capital of the Company; or

(*b*) if any Company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital, three-quarters per centum of the additional capital so issued.

Appendix C.

THE following Notifications and Orders relating to the nature and description of stamps have been issued from time to time by the Governor-General in Council and published in the Government Gazettes :—

The stamps other than adhesive to be used under Act XXXVI of 1860 shall be paper or other material for writing on, bearing on the upper part an impressed stamp of a round or oval form, which shall be impressed in one of the stamp offices at Calcutta, Madras, or Bombay, respectively. The impressed stamp shall specify in the English language, and also in such cases as shall seem expedient to the Board of Revenue or other Chief Authority in one or more Oriental languages, the amount of the sum purporting to be charged as stamp-duty on such paper or other material. Provided that, if necessary, more than one impressed stamp may be borne upon such paper or other material in order to make the full amount of the sum purporting to be charged as stamp-duty on such paper or other material. The adhesive stamp to be used under Act XXXVI of 1860, except where the use of postage-stamps may be specially authorized by law, shall bear an impression of the Queen's Head with words importing that such stamp is intended to be used as a Receipt or Bill stamp, and the amount of the sum purporting to be charged as stamp-duty shall be denoted on the face of the stamp in the English language.—*No.* 1666, *4th Sept.*, 1860.

Where an adhesive stamp of half-an-anna is required, a postage-stamp of that value may be used until further orders under s. 5 of Act XXXVI of 1860.—*No.* 1319*A.*, *25th Sept.*, 1860.

Under s. 3, Act XL of 1860, the Honorable the President in Council hereby prescribes the first of May, 1861, as the date on and after which the duty chargeable on the transfer of shares of any Banking Corporation or Joint Stock Company, which by any law applicable to such Corporation or Company can be effected by simple endorsement, shall be denoted by an adhesive stamp or more than one adhesive stamp.—*No.* 2444, *21st Dec.*, 1860.

Under s. 4, Act X of 1862, the Governor-General in Council is pleased to make the following order :—The stamps

other than adhesive stamps to be used under Act X of 1862, shall be paper or other material for writing on, bearing on the upper part an impressed stamp of a round or oval form, which shall be impressed in one of the Government Stamp offices. The impressed stamp shall specify in the English language, and also in such cases as shall seem expedient to the Board of Revenue or other Chief Revenue-Authority in one or more Oriental languages the amount of the sum purporting to be charged as stamp-duty on such paper or other material. Provided that, if necessary, more than one impressed stamp may be borne upon such paper or other material.

The adhesive stamp to be used under Act X of 1862, shall bear an impression of the Queen's Head, and the amount of the sum purporting to be charged as stamp-duty shall be denoted on the face of the stamp in the English language. Provided that, where adhesive stamps are allowed to be used, more than one adhesive stamp may be affixed on the same Deed, Instrument or Writing, in order to make the full amount of the stamp-duty chargeable on such Deed, Instrument or Writing under the Act.—*No.* 2664, 30*th May*, 1862.

The Superintendent of Stamps having reported the arrival of a sufficient stock of a new pattern of adhesive stamps to be used solely for the transfer of shares under s. 6, Act X of 1862, the Honorable the President in Council is pleased, under s. 4 of the said Act, to prescribe the use of the stamps in question for such transfers. The new stamps bear the words "Government of India Share Transfer" round the impression of the Queen's Head, and the amount of the stamp-duty printed on a red ground.—*No.* 6006, 22*nd Sept.*, 1863.

The Governor-General in Council is pleased, under s. 7 of Act X of 1862, to permit the use of the share transfer adhesive stamps on Transfer Deeds described in section 18 of Act XIX of 1857.—*No.* 3668, 2*nd Dec.*, 1864.

Under s. 4, Act X of 1862, notified that the counter-stamp hitherto impresed at Calcutta on bi-color stamp paper has been discontinued from the 1st of May, and that henceforth such paper without the counter-stamp will be issued from the Calcutta Stamp Office.—*No.* 793, 31*st May*, 1866.

Under s. 7 of Act X of 1862, the use of the share transfer adhesive stamps on Transfer Deeds under Act X of 1862 is authorized.—*No.* 1144, 23*rd June*, 1866.

Under s. 4, Act X of 1862, prescribed, as an experimental arrangement, the use of adhesive stamps on documents hitherto impressed with cold steel die at the Calcutta Stamp Office. Pending the arrival of the special adhesive stamps, which have been ordered from England for this purpose, Foreign Bill Stamps will be affixed by the Collector of Stamps, Calcutta, on

presentation at his office of Deeds, which require a stamp exceeding one anna in value, and the cold steel die impression will be temporarily retained for one anna stamps, there being no Foreign Bill Stamp of that denomination.—*No.* 1310, 6*th July*, 1866.

The one anna special adhesive stamps referred to in Notification of the 6th July, 1866, No. 1310 (published in page 924 of *India Gazette* for 1866) now being ready for issue, the Governor-General in Council is pleased under section 4, Act X of 1862, to prescribe their use on documents at present impressed with a cold steel die at the Calcutta Stamp Office. These stamps will accordingly be fixed and obliterated by the Collector of Stamps, Calcutta, on presentation at his office of documents which require a stamp of one anna in value.—*No.* 2144, 9*th Apr.*, 1868.

Under s. 4 of Act X of 1862, notified that from and after the 1st Sept., 1868, the bi-color stamp (red and black) now in use, shall be exclusively employed for documents enumerated in Schedule B of Act XXVI of 1867, and that the documents enumerated in Schedule A of Act X of 1862 other than those for which adhesive stamps have been prescribed, shall be on paper impressed with a bi-color stamp consisting of blue and black colors.—*No.* 2778, 29*th Apr.*, 1868.

The Governor-General is pleased to suspend, until the 1st Nov., 1868, the operation, in the Hyderabad Assigned Districts of Financial Notification No. 2778, dated 24th Apr., 1868, relative to the employment of bi-colored stamp paper for documents enumerated in Schedule B of Act XXVI of 1867, and Schedule A of Act X of 1862.—*No.* 3081, 16*th Oct.*, 1868.

His Excellency the Governor-General in Council is pleased to suspend, until the 1st Jan., 1869, the operation, in the Lower Provinces of Bengal, of that portion of Financial Notification No. 2778, dated the 29th Apr., 1868, which prescribed the use of bi-color stamp paper consisting of blue and black colors for documents enumerated in Schedule A of Act X of 1862, other than those for which adhesive stamps have been prescribed, and to authorize the employment up to that date for the documents under Schedule A above referred to, of the bi-color stamp (red and black) which, in the Notification of April last, was intended solely for the documents enumerated in Schedule B of Act XXVI of 1867.—*No.* 1080, 16*th Feb.*, 1869.

Under s. 5, Chapter II of Act XVIII of 1869,—notified that the stamp on all the instruments mentioned in clause (*b*) of the abovementioned section may, at the option of the parties to those instruments, be denoted by a special adhesive stamp to be affixed by the Collector or the Superintendent of Stamps in lieu of the impressed stamp therein prescribed. The documents requiring to be stamped must be produced at the Collectorate or at the Stamp Office before they are executed.—*No.* 319, 13*th Jan.*, 1870.

Under s. 5, para. (*b*), of the General Stamp Act, the Governor-General in Council is pleased to make the following rule:—Where the use of blue and black bi-color stamp prescribed in Financial Notification, No. 2778, dated 29th day of Apr., 1868, for documents mentioned in the Schedule A annexed to Act No. X of 1862, has been introduced under the authority of the Governor-General in Council, such stamps shall be exclusively used for all documents mentioned in the first and second schedules annexed to the General Stamp Act, 1869, other than—

(*a*) Documents which, under s. 5 of the same Act, para. (*a*), may be stamped with adhesive stamps; and

(*b*) Documents on which the stamps may be denoted by the Collector or Superintendent of Stamps under the same section, para. (*b*)—*No.* 751, 28*th Jan.*, 1870.

Directed that the old one-anna Receipt, Draft and Bill Stamps, which still may be in stock, be issued simultaneously with the new one-anna adhesive stamps, and used for the specific purposes indicated on them until the entire stock is exhausted.—*No.* 1232, 18*th Feb.*, 1870.

It being desirable that there should be a distinction between the two classes of bi-color stamps, prescribed that all stamps intended to be used under the Court Fees Act, should bear the inscription "Court Fees," the stamps used for other purposes being left without any special designation.—*No.* 1426, 28*th Feb.*, 1870.

Under s. 5 of Act XVIII of 1869, notified that where special adhesive stamps referred to in Financial Notification No. 319 of 13th Jan., 1870, are not available for the purpose of denoting the stamp to be affixed to the instruments mentioned in clause (*b*) of the abovementioned section, the stamp on such instruments may be denoted by embossed stamp impressed by cold steel die.

This Notification and Notification No. 319 of 13th Jan., 1870, shall be held to apply only to those offices where Stamping Presses at present exist.—*No.* 2260, 23*rd Mar.*, 1870.

Rules for denoting stamps, by whom and on what instruments, &c., see *Calcutta Gazette*, Part I, p. 603.—*No.* 1510, 14*th Mar.*, 1871.

In supersession of the Notification of the Government of India in the Financial Department No. 751, dated 28th Jan., 1870, the Governor-General in Council is pleased to prescribe the following rule:—

No stamp other than the blue and black bi-color stamps prescribed in Financial Notification No. 2778, dated 29th Apr., 1868, or the impressed stamps manufactured in England, shall be used for the documents mentioned in the first and second schedules

annexed to General Stamp Act XVIII of 1869, unless in the case of—

(*a*) Documents which, under s. 5 of the same Act, para. (*a*), may be stamped with adhesive stamps; and

(*b*) Documents on which the stamps may be denoted by the Collector or Superintendent of Stamps, under the same section, para. (*b*),—*No.* 3908, 19*th June*, 1874.

Under s. 5, clause (*b*) of the General Stamp Act XVIII of 1869, and in supersession of the Notifications of Government of India, Financial Department, No. 2258, dated 23rd July, 1875, and No. 1458, dated 7th July, 1876, the Governor-General is pleased to direct that the power of denoting the stamp on instruments chargeable under the said Act may be exercised by the following officers:

The Collectors of Calcutta and Kurrachee; the Superintendents of Stamps at Calcutta, Madras, Bombay, Rangoon, Moulmein, Akyab; the Commissioner of Stamps, N.-W. Provinces; the Inspector-General of Registration, Punjab; and the Political Resident, Aden.—*No.* 2623, 1*st Sept.*, 1876.

Note.—The purpose of Appendix C is to aid in the detection of forgeries by furnishing such information as has been published from time to time in the Government Gazettes regarding the alterations made in stamps.

The following note by Mr. Field in his Introduction to the Law of Evidence in British India (5th Ed., p. 65) will illustrate this clearly:—"Some years ago the author discovered a forgery in a case which came before him in appeal by examining the stamp. A conveyance purporting to have been executed in 1855, was engrossed on a stamp paper bearing the Royal Arms of England with V. R. and a Crown above. *This paper was not manufactured till* 1859, when Her Majesty assumed the Government of India. The paper in use previously bore the arms of the East India Company with the letters E. I. C. The forger had partly erased the letters V. R. and the Crown; but the minute device on the arms, and the difference of the motto wholly escaped him. The author has also more than once detected forgeries by the presence or absence of the distinguishing mark impressed on stamps issued before the Mutiny—See Act XIX of 1858. It would be very easy to mark all stamp paper with the date of issue by means of an instrument, such as is used to mark railway tickets; and the author is convinced that this simple contrivance would do much to stop forgery by facilitating detection. In a large number of forgeries, it is necessary to antedate, and the difficulty of procuring a stamp with a suitable date could be increased if stamp-vendors were made to account more strictly for their sales than is at present the practice. The check of having the purchaser's name endorsed on the stamp is useless, as fictitious names are used. The author has detected more than one stamp-vendor having stamp-paper *ready endorsed* with such fictitious names."

Since the 1874 alterations, made in stamps and stamp paper, have not been made public, and consequently the gazettes contain no further notifications on the subject.

Appendix D.

TABLE I.

Showing the stamp-duty calculated on **Bills of Exchange,** Art. 13 (*b*), **Promissory-notes,** Art. 49, *and other instruments similarly chargeable up to two lakhs.*

	Proper Stamp-duty.		
	If drawn singly.	If drawn in set of 2, or each part of the set.	If drawn in set of 3, for each part of the set.
If the amount of the bill or note does	Rs. As.	Rs. As.	Rs. As.
not exceed ... ... Rs. 200	0 2	0 1	0 1
If it exceeds Rs. 200 & does not exceed 400	0 4	0 2	0 2
Do. 400 do. 600	0 6	0 3	0 2
Do. 600 do. 1,000	0 10	0 5	0 4
Do. 1,000 do. 1,200	0 12	0 6	0 4
Do. 1,200 do. 1,600	1 0	0 8	0 6
Do. 1,600 do. 2,500	1 8	0 12	0 8
Do. 2,500 do. 5,000	3 0	1 8	1 0
Do. 5,000 do. 7,500	4 8	2 4	1 8
Do. 7,500 do. 10,000	6 0	3 0	2 0
Do. 10,000 do. 15,000	9 0	4 8	3 0
Do. 15,000 do. 20,000	12 0	6 0	4 0
Do. 20,000 do. 25,000	15 0	7 8	5 0
Do. 25,000 do. 30,000	18 0	9 0	6 0

				Proper stamp-duty.					
				If drawn singly.		If drawn in set of 2, for each part of the set.		If drawn in set of 3, for each part of the set.	
If it exceeds	Rs.	and does not exceed	Rs.	Rs.	As.	Rs.	As.	Rs.	As.
Do.	30,000	do.	40,000	24	0	12	0	8	0
Do.	40,000	do.	50,000	30	0	15	0	10	0
Do.	50,000	do.	60,000	36	0	18	0	12	0
Do.	60,000	do.	70,000	42	0	21	0	14	0
Do.	70,000	do.	80,000	48	0	24	0	16	0
Do.	80,000	do.	90,000	54	0	27	0	18	0
Do.	90,000	do.	1,00,000	60	0	30	0	20	0
Do.	1,00,000	do.	1,10,000	66	0	33	0	22	0
Do.	1,10,000	do.	1,20,000	72	0	36	0	24	0
Do.	1,20,000	do.	1,30,000	78	0	39	0	26	0
Do.	1,30,000	do.	1,40,000	84	0	42	0	28	0
Do.	1,40,000	do.	1,50,000	90	0	45	0	30	0
Do.	1,50,000	do.	1,60,000	96	0	48	0	32	0
Do.	1,60,000	do.	1,70,000	102	0	51	0	34	0
Do.	1,70,000	do.	1,80,000	108	0	54	0	36	0
Do.	1,80,000	do.	1,90,000	114	0	57	0	38	0
Do.	1,90,000	do.	2,00,000	120	0	60	0	40	0

TABLES II & III.

Table II *showing the stamp-duty calculated on* **Bonds** (Art. 15), *and other instruments similarly chargeable and*

Table III *showing the stamp-duty calculated on* **Conveyances** (Art. 23) *and other instruments similarly chargeable up to one lakh.*

				TABLE II.	TABLE III.
				Rs. As.	Rs. As.
Where the amount or value does not exceed Rs.			10	0 2	... ...
Where it exceeds	Rs. 10	but does not exceed	50	0 4	0 8
Do.	50	do.	100	0 8	1 0
Do.	100	do.	200	1 0	2 0
Do.	200	do.	300	1 8	3 0
Do.	300	do.	400	2 0	4 0
Do.	400	do.	500	2 8	5 0
Do.	500	do.	600	3 0	6 0
Do.	600	do.	700	3 8	7 0
Do.	700	do.	800	4 0	8 0
Do.	800	do.	900	4 8	9 0
Do.	900	do.	1,000	5 0	10 0
Do.	1,000	do.	1,500	7 8	15 0
Do.	1,500	do.	2,000	10 0	20 0
Do.	2,000	do.	2,500	12 8	25 0
Do.	2,500	do.	3,000	15 0	30 0
Do.	3,000	do.	3,500	17 8	35 0
Do.	3,500	do.	4,000	20 0	40 0
Do.	4,000	do.	4,500	22 8	45 0
Do.	4,500	do.	5,000	25 0	50 0
Do.	5,000	do.	5,500	27 8	55 0
Do.	5,500	do.	6,000	30 0	60 0

Where it exceeds Rs.	but does not exceed Rs.		TABLE II. Rs. As.	TABLE III. Rs. As.
Do.	6,000	do. 6,500	32 8	65 0
Do.	6,500	do. 7,000	35 0	70 0
Do.	7,000	do. 7,500	37 8	75 0
Do.	7,500	do. 8,000	40 0	80 0
Do.	8,000	do. 8,500	42 8	85 0
Do.	8,500	do. 9,000	45 0	90 0
Do.	9,000	do 9,500	47 8	95 0
Do.	9,500	do. 10,000	50 0	100 0
Do.	10,000	do. 10,500	52 8	105 0
Do.	10,500	do. 11,000	55 0	110 0
Do.	11,000	do. 11,500	57 8	115 0
Do.	11,500	do. 12,000	60 0	120 0
Do.	12,000	do. 12,500	62 8	125 0
Do.	12,500	do. 13,000	65 0	130 0
Do.	13,000	do. 13,500	67 8	135 0
Do.	13,500	do. 14,000	70 0	140 0
Do.	14,000	do. 14,500	72 8	145 0
Do.	14,500	do. 15,000	75 0	150 0
Do.	15,000	do. 15,500	77 8	155 0
Do.	15,500	do. 16,000	80 0	160 0
Do.	16,000	do. 16,500	82 8	165 0
Do.	16,500	do. 17,000	85 0	170 0
Do.	17,000	do. 17,500	87 8	175 0
Do.	17,500	do. 18,000	90 0	180 0
Do.	18,000	do. 18,500	92 8	185 0
Do.	18,500	do. 19,000	95 0	190 0
Do.	19,000	do. 19,500	97 8	195 0

Where it exceeds	Rs.	but does not exceed	Rs.	TABLE II. Rs.	As.	TABLE III. Rs.	As.
Do.	19,500	do.	20,000	100	0	200	0
Do.	20,000	do.	20,500	102	8	205	0
Do.	20,500	do.	21,000	105	0	210	0
Do.	21,000	do.	21,500	107	8	215	0
Do.	21,500	do.	22,000	110	0	220	0
Do.	22,000	do.	22,500	112	8	225	0
Do.	22,500	do.	23,000	115	0	230	0
Do.	23,000	do.	23,500	117	8	235	0
Do.	23,500	do.	24,000	120	0	240	0
Do.	24,000	do.	24,500	122	8	245	0
Do.	24,500	do.	25,000	125	0	250	0
Do.	25,000	do.	25,500	127	8	255	0
Do.	25,500	do.	26,000	130	0	260	0
Do.	26,000	do.	26,500	132	8	265	0
Do.	26,500	do.	27,000	135	0	270	0
Do.	27,000	do.	27,500	137	8	275	0
Do.	27,500	do.	28,000	140	0	280	0
Do.	28,000	do.	28,500	142	8	285	0
Do.	28,500	do.	29,000	145	0	290	0
Do.	29,000	do.	29,500	147	8	295	0
Do.	29,500	do.	30,000	150	0	300	0
Do.	30,000	do.	30,500	152	8	305	0
Do.	30,500	do.	31,000	155	0	310	0
Do.	31,000	do.	31,500	157	8	315	0
Do.	31,500	do.	32,000	160	0	320	0
Do.	32,000	do.	32,500	162	8	325	0
Do	32,500	do.	33,000	165	0	330	0

Where it exceeds Rs.	but does not exceed Rs.		TABLE II. Rs. As.	TABLE III. Rs. As.
Do.	33,000 do.	33,500	167 8	335 0
Do.	33,500 do.	34,000	170 0	340 0
Do.	34,000 do.	34,500	172 8	345 0
Do.	34,500 do.	35,000	175 0	350 0
Do.	35,000 do.	35,500	177 8	355 0
Do.	35,500 do.	36,000	180 0	360 0
Do.	36,000 do.	36,500	182 8	365 0
Do.	36,500 do.	37,000	185 0	370 0
Do.	37,000 do.	37,500	187 8	375 0
Do.	37,500 do.	38,000	190 0	380 0
Do.	38,000 do.	38,500	192 8	385 0
Do.	38,500 do.	39,000	195 0	390 0
Do.	39,000 do.	39,500	197 8	395 0
Do.	39,500 do.	40,000	200 0	400 0
Do.	40,000 do.	40,500	202 8	405 0
Do.	40,500 do.	41,000	205 0	410 0
Do.	41,000 do.	41,500	207 8	415 0
Do.	41,500 do.	42,000	210 0	420 0
Do.	42,000 do.	42,500	212 8	425 0
Do.	42,500 do.	43,000	215 0	430 0
Do.	43,000 do.	43,500	217 8	435 0
Do.	43,500 do.	44,000	220 0	440 0
Do.	44,000 do.	44,500	222 8	445 0
Do.	44,500 do.	45,000	225 0	450 0
Do.	45,000 do.	45,500	227 8	455 0
Do.	45,500 do.	46,000	230 0	460 0
Do.	46,000 do.	46,500	232 8	465 0

Where it exceeds	Rs.	but does not exceed	Rs.	TABLE II. Rs.	As.	TABLE III. Rs.	As.
Do.	46,500	do.	47,000	235	0	470	0
Do.	47,000	do.	47,500	237	8	475	0
Do.	47,500	do.	48,000	240	0	480	0
Do.	48,000	do.	48,500	242	8	485	0
Do.	48,500	do.	49,000	245	0	490	0
Do.	49,000	do.	49,500	247	8	495	0
Do.	49,500	do.	50,000	250	0	500	0
Do.	50,000	do.	50,500	252	8	505	0
Do.	50,500	do.	51,000	255	0	510	0
Do.	51,000	do.	51,500	257	8	515	0
Do.	51,500	do.	52,000	260	0	520	0
Do.	52,000	do.	52,500	262	8	525	0
Do.	52,500	do.	53,000	265	0	530	0
Do.	53,000	do.	53,500	267	8	535	0
Do.	53,500	do.	54,000	270	0	540	0
Do.	54,000	do.	54,500	272	8	545	0
Do.	54,500	do.	55,000	275	0	550	0
Do.	55,000	do.	55,500	277	8	555	0
Do.	55,500	do.	56,000	280	0	560	0
Do.	56,000	do.	56,500	282	8	565	0
Do.	56,500	do.	57,000	285	0	570	0
Do.	57,000	do.	57,500	287	8	575	0
Do.	57,500	do.	58,000	290	0	580	0
Do.	58,000	do.	58,500	292	8	585	0
Do.	58,500	do.	59,000	295	0	590	0
Do.	59,000	do.	59,500	297	8	595	0
Do.	59,500	do.	60,000	300	0	600	0

Where it exceeds	Rs.	but does not exceed	Rs.	TABLE II. Rs.	As.	TABLE III. Rs.	As.
Do.	60,000	do.	60,500	302	8	605	0
Do.	60,500	do.	61,000	305	0	610	0
Do.	61,000	do.	61,500	307	8	615	0
Do.	61,500	do.	62,000	310	0	620	0
Do.	62,000	do.	62,500	312	8	625	0
Do.	62,500	do.	63,000	315	0	630	0
Do.	63,000	do.	63,500	317	8	635	0
Do.	63,500	do.	64,000	320	0	640	0
Do.	64,000	do.	64,500	322	8	645	0
Do.	64,500	do.	65,000	325	0	650	0
Do.	65,000	do.	65,500	327	8	655	0
Do.	65,500	do.	66,000	330	0	660	0
Do.	66,000	do.	66,500	332	8	665	0
Do.	66,500	do.	67,000	335	0	670	0
Do.	67,000	do.	67,500	337	8	675	0
Do.	67,500	do.	68,000	340	0	680	0
Do.	68,000	do.	68,500	342	8	685	0
Do.	68,500	do.	69,000	345	0	690	0
Do.	69,000	do.	69,500	347	8	695	0
Do.	69,500	do.	70,000	350	0	700	0
Do.	70,000	do.	70,500	352	8	705	0
Do.	70,500	do.	71,000	355	0	710	0
Do.	71,000	do.	71,500	357	8	715	0
Do.	71,500	do.	72,000	360	0	720	0
Do.	72,000	do.	72,500	362	8	725	0
Do.	72,500	do.	73,000	365	0	730	0
Do.	73,000	do.	73,500	367	8	735	0

Where it exceeds	Rs.	but does not exceed	Rs.	TABLE II. Rs.	As.	TABLE III. Rs.	As.
Do.	73,500	do.	74,000	370	0	740	0
Do.	74,000	do.	74,500	372	8	745	0
Do.	74,500	do.	75,000	375	0	750	0
Do.	75,000	do.	75,500	377	8	755	0
Do.	75,500	do.	76,000	380	0	760	0
Do.	76,000	do.	76,500	382	8	765	0
Do.	76,500	do.	77,000	385	0	770	0
Do.	77,000	do.	77,500	387	8	775	0
Do.	77,500	do.	78,000	390	0	780	0
Do.	78,000	do.	78,500	392	8	785	0
Do.	78,500	do.	79,000	395	0	790	0
Do.	79,000	do.	79,500	397	8	795	0
Do.	79,500	do.	80,000	400	0	800	0
Do.	80,000	do.	80,500	402	8	805	0
Do.	80,500	do.	81,000	405	0	810	0
Do.	81,000	do.	81,500	407	8	815	0
Do.	81,500	do.	82,000	410	0	820	0
Do.	82,000	do.	82,500	412	8	825	0
Do.	82,500	do.	83,000	415	0	830	0
Do.	83,000	do.	83,500	417	8	835	0
Do.	83,500	do.	84,000	420	0	840	0
Do.	84,000	do.	84,500	422	8	845	0
Do.	84,500	do.	85,000	425	0	850	0
Do.	85,000	do.	85,500	427	8	855	0
Do.	85,500	do.	86,000	430	0	860	0
Do.	86,000	do.	86,500	432	8	865	0
Do.	86,500	do.	87,000	435	0	870	0

Where it exceeds Rs.	but does not exceed Rs.		TABLE II. Rs. As.	TABLE III. Rs. As.
Do.	87,000	do. 87,500	437 8	875 0
Do.	87,500	do. 88,000	440 0	880 0
Do.	88,000	do. 88,500	442 8	885 0
Do.	88,500	do. 89,000	445 0	890 0
Do.	89,000	do. 89,500	447 8	895 0
Do.	89,500	do. 90,000	450 0	900 0
Do.	90,000	do. 90,500	452 8	905 0
Do.	90,500	do. 91,000	455 0	910 0
Do.	91,000	do. 91,500	457 8	915 0
Do.	91,500	do. 92,000	460 0	920 0
Do.	92,000	do. 92,500	462 8	925 0
Do.	92,500	do. 93,000	465 0	930 0
Do.	93,000	do. 93,500	467 8	935 0
Do.	93,500	do. 94,000	470 0	940 0
Do.	94,000	do. 94,500	472 8	945 0
Do.	94,500	do. 95,000	475 0	950 0
Do.	95,000	do. 95,500	477 8	955 0
Do.	95,500	do. 96,000	480 0	960 0
Do.	96,000	do. 96,500	482 8	965 0
Do.	96,500	do. 97,000	485 0	970 0
Do.	97,000	do. 97,500	487 8	975 0
Do.	97,500	do. 98,000	490 0	980 0
Do.	98,000	do. 98,500	492 8	985 0
Do.	98,500	do. 99,000	495 0	990 0
Do.	99,000	do. 99,500	497 8	995 0
Do.	99,500	do. 1,00,000	500 0	1,000 0

TABLE IV.

Showing the stamp-duty calculated on a **Mortgage-Deed** *under Art.* 40 (*c*) *up to one lakh.*

					Rs.	As.
Where the sum secured does not exceed				Rs. 1,000	0	8
Where it exceeds	Rs.	1,000	but does not exceed	2,000	1	0
Do.		2,000	do.	3,000	1	8
Do.		3,000	do.	4,000	2	0
Do.		4,000	do.	5,000	2	8
Do.		5,000	do.	6,000	3	0
Do.		6,000	do.	7,000	3	8
Do.		7,000	do.	8,000	4	0
Do.		8,000	do.	9,000	4	8
Do.		9,000	do.	10,000	5	0
Do.		10,000	do.	11,000	5	8
Do.		11,000	do.	12,000	6	0
Do.		12,000	do.	13,000	6	8
Do.		13,000	do.	14,000	7	0
Do.		14,000	do.	15,000	7	8
Do.		15,000	do.	16,000	8	0
Do.		16,000	do.	17,000	8	8
Do.		17,000	do.	18,000	9	0
Do.		18,000	do.	19,000	9	8
Do.		19,000	do.	20,000	10	0
Do.		20,000	do.	21,000	10	8
Do.		21,000	do.	22,000	11	0
Do.		22,000	do.	23,000	11	8
Do.		23,000	do.	24,000	12	0
Do.		24,000	do.	25,000	12	8

Where it exceeds	Rs.	but does not exceed	Rs.	Rs.	As.
Do.	25,000	do.	26,000	13	0
Do.	26,000	do.	27,000	13	8
Do.	27,000	do.	28,000	14	0
Do.	28,000	do.	29,000	14	8
Do.	29,000	do.	30,000	15	0
Do.	30,000	do.	31,000	15	8
Do.	31,000	do.	32,000	16	0
Do.	32,000	do.	33,000	16	8
Do.	33,000	do.	34,000	17	0
Do.	34,000	do.	35,000	17	8
Do.	35,000	do.	36,000	18	0
Do.	36,000	do.	37,000	18	8
Do.	37,000	do.	38,000	19	0
Do.	38,000	do.	39,000	19	8
Do.	39,000	do.	40,000	20	0
Do.	40,000	do.	41,000	20	8
Do.	41,000	do.	42,000	21	0
Do.	42,000	do.	43,000	21	8
Do.	43,000	do.	44,000	22	0
Do.	44,000	do.	45,000	22	8
Do.	45,000	do.	46,000	23	0
Do.	46,000	do.	47,000	23	8
Do.	47,000	do.	48,000	24	0
Do.	48,000	do.	49,000	24	8
Do.	49,000	do.	50,000	25	0
Do.	50,000	do.	51,000	25	8
Do.	51,000	do.	52,000	26	0
Do.	52,000	do.	53,000	26	8

Where it exceeds	Rs.	but does not exceed	Rs.	Rs.	As.
Do.	53,000	do.	54,000	27	0
Do.	54,000	do.	55,000	27	8
Do.	55,000	do.	56,000	28	0
Do.	56,000	do.	57,000	28	8
Do.	57,000	do.	58,000	29	0
Do.	58,000	do.	59,000	29	8
Do.	59,000	do.	60,000	30	0
Do.	60,000	do.	61,000	30	8
Do.	61,000	do.	62,000	31	0
Do.	62,000	do.	63,000	31	8
Do.	63,000	do.	64,000	32	0
Do.	64,000	do.	65,000	32	8
Do.	65,000	do.	66,000	33	0
Do.	66,000	do.	67,000	33	8
Do.	67,000	do.	68,000	34	0
Do.	68,000	do.	69,000	34	8
Do.	69,000	do.	70,000	35	0
Do.	70,000	do.	71,000	35	8
Do.	71,000	do.	72,000	36	0
Do.	72,000	do.	73,000	36	8
Do.	73,000	do.	74,000	37	0
Do.	74,000	do.	75,000	37	8
Do.	75,000	do.	76,000	38	0
Do.	76,000	do.	77,000	38	8
Do.	77,000	do.	78,000	39	0
Do.	78,000	do.	79,000	39	8
Do.	79,000	do.	80,000	40	0
Do.	80,000	do.	81,000	40	8

Where it exceeds	Rs.	but does not exceed	Rs.	Rs.	As.
Do.	81,000	do.	82,000	41	0
Do.	82,000	do.	83,000	41	8
Do.	83,000	do.	84,000	42	0
Do.	84,000	do.	85,000	42	8
Do.	85,000	do.	86,000	43	0
Do.	86,000	do.	87,000	43	8
Do.	87,000	do.	88,000	44	0
Do.	88,000	do.	89,000	44	8
Do.	89,000	do.	90,000	45	0
Do.	90,000	do.	91,000	45	8
Do.	91,000	do.	92,000	46	0
Do.	92,000	do.	93,000	46	8
Do.	93,000	do.	94,000	47	0
Do.	94,000	do.	95,000	47	8
Do.	95,000	do.	96,000	48	0
Do.	96,000	do.	97,000	48	8
Do.	97,000	do.	98,000	49	0
Do.	98,000	do.	99,000	49	8
Do.	99,000	do.	1,00,000	50	0

TABLE V.

Showing the stamp-duty calculated on the **Mortgage of a Crop** under Art. 41, cl. (*a*) *up to Rs.* 5,000.

				Re.	As.
Where the sum secured does not exceed			Rs. 200	0	1
Where it exceeds	Rs. 200	and does not exceed	400	0	2
Do.	400	do.	600	0	3
Do.	600	do.	800	0	4

Where it exceeds	Rs.	but does not exceed	Rs.	Rs.	As.
Do.	800	do.	1,000	0	5
Do.	1,000	do.	1,200	0	6
Do.	1,200	do.	1,400	0	7
Do.	1,400	do.	1,600	0	8
Do.	1,600	do.	1,800	0	9
Do.	1,800	do.	2,000	0	10
Do.	2,000	do.	2,200	0	11
Do.	2,200	do.	2,400	0	12
Do.	2,400	do.	2,600	0	13
Do.	2,600	do.	2,800	0	14
Do.	2,800	do.	3,000	0	15
Do.	3,000	do.	3,200	1	0
Do.	3,200	do.	3,400	1	1
Do.	3,400	do.	3,600	1	2
Do.	3,600	do.	3,800	1	3
Do.	3,800	do.	4,000	1	4
Do.	4,000	do.	4,200	1	5
Do.	4,200	do.	4,400	1	6
Do.	4,400	do.	4,600	1	7
Do.	4,600	do.	4,800	1	8
Do.	4,800	do.	5,000	1	9

Table VI.

Showing the stamp-duty calculated on the **Mortgage of a Crop** *under Art.* 41, cl. (*b*) *up to Rs.* 4,000.

				Rs.	As.
Where the sum secured does not exceed ...			Rs. 100	0	4
Where it exceeds	Rs. 100	but does not exceed	200	0	8
Do.	200	do.	300	0	12
Do.	300	do.	400	1	0
Do.	400	do.	500	1	4
Do.	500	do.	600	1	8
Do.	600	do.	700	1	12
Do.	700	do	800	2	0
Do.	800	do.	900	2	4
Do.	900	do.	1,000	2	8
Do.	1,000	do.	1,100	2	12
Do.	1,100	do.	1,200	3	0
Do.	1,200	do.	1,300	3	4
Do.	1,300	do.	1,400	3	8
Do.	1,400	do.	1,500	3	12
Do.	1,500	do.	1,600	4	0
Do.	1,600	do.	1,700	4	4
Do.	1,700	do.	1,800	4	8
Do.	1,800	do.	1,900	4	12
Do.	1,900	do.	2,000	5	0
Do.	2,000	do.	2,100	5	4
Do.	2,100	do.	2,200	5	8
Do.	2,200	do.	2,300	5	12
Do.	2,300	do.	2,400	6	0
Do.	2,400	do.	2,500	6	4

Where it exceeds	Rs.	but does not exceed	Rs.	Rs.	As.
Do.	2,500	do.	2,600	6	8
Do.	2,600	do.	2,700	6	12
Do.	2,700	do.	2,800	7	0
Do.	2,800	do.	2,900	7	4
Do.	2,900	do.	3,000	7	8
Do.	3,000	do.	3,100	7	12
Do.	3,100	do.	3,200	8	0
Do.	3,200	do.	3,300	8	4
Do.	3,300	do.	3,400	8	8
Do.	3,400	do.	3,500	8	12
Do.	3,500	do.	3,600	9	0
Do.	3,600	do.	3,700	9	4
Do.	3,700	do.	3,800	9	8
Do.	3,800	do.	3,900	9	12
Do.	3,900	do.	4,000	10	0

TABLE VII.

Showing the stamp-duty calculated on **Policies of Insurance** under Art. 47, *clauses* A, B, C, and D, *up to one lakh.*

	A ii, A iii: B i: C (*b*). at 2 annas per 1,000.		B ii; D ii; at 3 annas per 1,000.		A iii; B iii; at 4 annas per 1,000.		B iv; D i. at 6 annas per 1,000.	
	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
Where the sum insured does not exceed ... Rs. 1,000	0	2	0	3	0	4	0	6
Where it exceeds Rs. 1,000 but does not exceed 2,000	0	4	0	6	0	8	0	12
Do. 2,000 do. 3,000	0	6	0	9	0	12	1	2
Do. 3,000 do 4,000	0	8	0	12	1	0	1	8
Do. 4,000 do. 5,000	0	10	0	15	1	4	1	14

Where it exceeds		but does not exceed		A ii, A iii; B i: C (*b*). at 2 annas per 1,000.		B ii; D ii; at 3 annas per 1,000.		A iii: B ii[1]; at 4 annas per 1,000.		B iv; D i. at 6 annas per 1,000.	
	Rs.		Rs.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
Do.	5,000	do.	6,000	0	12	1	2	1	8	2	4
Do.	6,000	do.	7,000	0	14	1	5	1	12	2	10
Do.	7,000	do.	8,000	1	0	1	8	2	0	3	0
Do.	8,000	do.	9,000	1	2	1	11	2	4	3	6
Do.	9,000	do.	10,000	1	4	1	14	2	8	3	12
Do.	10,000	do.	11,000	1	6	2	1	2	12	4	2
Do.	11,000	do.	12,000	1	8	2	4	3	0	4	8
Do.	12,000	do.	13,000	1	10	2	7	3	4	4	14
Do.	13,000	do.	14,000	1	12	2	10	3	8	5	4
Do.	14,000	do.	15,000	1	14	2	13	3	12	5	10
Do.	15,000	do.	16,000	2	0	3	0	4	0	6	0
Do.	16,000	do.	17,000	2	2	3	3	4	4	6	6
Do.	17,000	do.	18,000	2	4	3	6	4	8	6	12
Do.	18,000	do.	19,000	2	6	3	9	4	12	7	2
Do.	19,000	do.	20,000	2	8	3	12	5	0	7	8
Do.	20,000	do.	21,000	2	10	3	15	5	4	7	14
Do.	21,000	do.	22,000	2	12	4	2	5	8	8	4
Do.	22,000	do.	23,000	2	14	4	5	5	12	8	10
Do.	23,000	do.	24,000	3	0	4	8	6	0	9	0
Do.	24,000	do.	25,000	3	2	4	11	6	4	9	6
Do.	25,000	do.	26,000	3	4	4	14	6	8	9	12
Do.	26,000	do.	27,000	3	6	5	1	6	12	10	2
Do.	27,000	do.	28,000	3	8	5	4	7	0	10	8
Do.	28,000	do.	29,000	3	10	5	7	7	4	10	14
Do.	29,000	do.	30,000	3	12		10	7	8	11	4

Where it exceeds		but does not	Rs.	A iii, A iii; B i; C (b). at 2 annas per 1,000.		B ii; D ii; at 3 annas per 1,000.		A iii; B iii; at 4 annas per 1,000.		B iv; D i. at 6 annas per 1,000.	
				Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
Rs.	30,000	exceed	31,000	3	14	5	13	7	12	11	10
Do.	31,000	do.	32,000	4	0	6	0	8	0	12	0
Do.	32,000	do.	33,000	4	2	6	3	8	4	12	6
Do.	33,000	do.	34,000	4	4	6	6	8	8	12	12
Do.	34,000	do.	35,000	4	6	6	9	8	12	13	2
Do.	35,000	do.	36,000	4	8	6	12	9	0	13	8
Do.	36,000	do.	37,000	4	10	6	15	9	4	13	14
Do.	37,000	do.	38,000	4	12	7	2	9	8	14	4
Do.	38,000	do.	39,000	4	14	7	5	9	12	14	10
Do.	39,000	do.	40,000	5	0	7	8	10	0	15	0
Do.	40,000	do.	41,000	5	2	7	11	10	4	15	6
Do.	41,000	do.	42,000	5	4	7	14	10	8	15	12
Do.	42,000	do.	43,000	5	6	8	1	10	12	16	2
Do.	43,000	do.	44,000	5	8	8	4	11	0	16	8
Do.	44,000	do.	45,000	5	10	8	7	11	4	16	14
Do.	45,000	do.	46,000	5	12	8	10	11	8	17	4
Do.	46,000	do.	47,000	5	14	8	13	11	12	17	10
Do.	47,000	do.	48,000	6	0	9	0	12	0	18	0
Do.	48,000	do.	49,000	6	2	9	3	12	4	18	6
Do.	49,000	do.	50,000	6	4	9	6	12	8	18	12
Do.	50,000	do.	51,000	6	6	9	9	12	12	19	2
Do.	51,000	do.	52,000	6	8	9	12	13	0	19	8
Do.	52,000	do.	53,000	6	10	9	15	13	4	19	14
Do.	53,000	do.	54,000	6	12	10	2	13	8	20	4
Do.	54,000	do.	55,000	6	14	10	5	13	12	20	10

Where it exceeds		but does not exceed		A ii, A iii; B i; C (*b*). at 2 annas per 1,000.		B ii; D ii; at 3 annas per 1,000.		A iii, B iii; at 4 annas per 1,000.		B iv; D i. at 6 annas per 1,000.	
	Rs.		Rs.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
Rs.	55,000	exceed	56,000	7	0	10	8	14	0	21	0
Do.	56,000	do.	57,000	7	2	10	11	14	4	21	6
Do.	57,000	do.	58,000	7	4	10	14	14	8	21	12
Do.	58,000	do.	59,000	7	6	11	1	14	12	22	2
Do.	59,000	do.	60,000	7	8	11	4	15	0	22	8
Do.	60,000	do.	61,000	7	10	11	7	15	4	22	14
Do.	61,000	do.	62,000	7	12	11	10	15	8	23	4
Do.	62,000	do.	63,000	7	14	11	13	15	12	23	10
Do.	63,000	do.	64,000	8	0	12	0	16	0	24	0
Do.	64,000	do.	65,000	8	2	12	3	16	4	24	6
Do.	65,000	do.	66,000	8	4	12	6	16	8	24	12
Do.	66,000	do.	67,000	8	6	12	9	16	12	25	2
Do.	67,000	do.	68,000	8	8	12	12	17	0	25	8
Do.	68,000	do.	69,000	8	10	12	15	17	4	25	14
Do.	69,000	do.	70,000	8	12	13	2	17	8	26	4
Do.	70,000	do.	71,000	8	14	13	5	17	12	26	10
Do.	71,000	do.	72,000	9	0	13	8	18	0	27	0
Do.	72,000	do.	73,000	9	2	13	11	18	4	27	6
Do.	73,000	do.	74,000	9	4	13	14	18	8	27	12
Do.	74,000	do.	75,000	9	6	14	1	18	12	28	2
Do.	75,000	do.	76,000	9	8	14	4	19	0	28	8
Do.	76,000	do.	77,000	9	10	14	7	19	4	28	14
Do.	77,000	do.	78,000	9	12	14	10	19	8	29	4
Do.	78,000	do.	79,000	9	14	14	13	19	12	29	10
Do.	79,000	do.	80,000	10	0	15	0	20	0	30	0

Where it exceeds	but does not exceed	A ii, A iii; B i: C (b), at 2 annas per 1,000.		B ii; D ii; at 3 annas per 1,000.		A iii; B iii; at 4 annas per 1,000.		B iv; D i, at 6 annas per 1,000.	
Rs.	Rs.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
Rs. 80,000	81,000	10	2	15	3	20	4	30	6
Do. 81,000	do. 82,000	10	4	15	6	20	8	30	12
Do. 82,000	do. 83,000	10	6	15	9	20	12	31	2
Do. 83,000	do. 84,000	10	8	15	12	21	0	31	8
Do. 84,000	do. 85,000	10	10	15	15	21	4	31	14
Do. 85,000	do. 86,000	10	12	16	2	21	8	32	4
Do. 86,000	do. 87,000	10	14	16	5	21	12	32	10
Do. 87,000	do. 88,000	11	0	16	8	22	0	33	0
Do. 88,000	do. 89,000	11	2	16	11	22	4	33	6
Do. 89,000	do. 90,000	11	4	16	14	22	8	33	12
Do. 90,000	do. 91,000	11	6	17	1	22	12	34	2
Do. 91,000	do. 92,000	11	8	17	4	23	0	34	8
Do. 92,000	do. 93,000	11	10	17	7	23	4	34	14
Do. 93,000	do. 94,000	11	12	17	10	23	8	35	4
Do. 94,000	do. 95,000	11	14	17	13	23	12	35	10
Do. 95,000	do. 96,000	12	0	18	0	24	0	36	0
Do. 96,000	do. 97,000	12	2	18	3	24	4	36	6
Do. 97,000	do. 98,000	12	4	18	6	24	8	36	12
Do. 98,000	do. 99,000	12	6	18	9	24	12	37	2
Do. 99,000	do. 1,00,000	12	8	18	12	25	0	37	8

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